AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	304 254 061	303 437 948	85 439 747	28.1%	73 690 010	24.2%	70 800 288	23.3%	229 930 045	75.8%	67 695 991	75.9%	4.6%
Property rates	47 358 540	47 220 384	14 097 313	29.8%	11 964 600	25.3%	10 862 103	23.0%	36 924 016	78.2%	11 509 896	79.3%	(5.6%)
Property rates - penalties and collection charges	563 194	539 001	137 518	24.4%	142 198	25.2%	97 342	18.1%	377 058	70.0%	146 149	82.6%	(33.4%)
Service charges - electricity revenue	101 887 907	99 986 080	26 373 112	25.9%	22 337 678	21.9%	22 305 346	22.3%	71 016 136	71.0%	20 113 939	71.2%	10.9%
Service charges - water revenue	31 988 992	31 684 316	7 102 062	22.2%	7 918 002	24.8%	7 818 898	24.7%	22 838 962	72.1%	7 063 398	73.1%	10.7%
Service charges - sanitation revenue	12 683 108	13 035 969	3 306 823	26.1%	2 911 647	23.0%	3 149 891	24.2%	9 368 361	71.9%	2 898 109	76.1%	8.7%
Service charges - refuse revenue	9 590 776	9 688 531	2 465 991	25.7%	2 351 101	24.5%	2 356 810	24.3%	7 173 903	74.0%	2 129 222	74.1%	10.7%
Service charges - other	1 575 167	1 926 315	631 286	40.1%	383 589	24.4%	421 612	21.9%	1 436 486	74.6%	355 253	57.8%	18.7%
Rental of facilities and equipment	2 004 891	1 999 225	432 459	21.6%	456 154	22.8%	452 326	22.6%	1 340 939	67.1%	473 017	65.4%	(4.4%)
Interest earned - external investments	3 298 261	3 650 926	779 019	23.6%	993 028	30.1%	1 114 770	30.5%	2 886 817	79.1%	814 286	85.5%	36.9%
Interest earned - outstanding debtors	3 455 980	3 514 844	941 043	27.2%	1 086 585	31.4%	1 118 807	31.8%	3 146 435	89.5%	950 985	83.6%	17.6%
Dividends received	408	1 123	112	27.4%	717	175.7%	302	26.9%	1 131	100.7%	2 744	3 110.1%	(89.0%)
Fines	4 217 491	4 375 565	665 799	15.8%	747 664	17.7%	738 661	16.9%	2 152 124	49.2%	1 562 589	65.6%	(52.7%)
Licences and permits	826 206	807 163	170 961	20.7%	182 979	22.1%	181 369	22.5%	535 309	66.3%	208 227	68.2%	(12.9%)
Agency services	2 130 330	2 112 013	496 734	23.3%	501 027	23.5%	499 939	23.7%	1 497 700	70.9%	522 732	74.0%	(4.4%)
Transfers recognised - operational	64 582 003	64 084 007	23 719 076	36.7%	17 449 951	27.0%	16 187 343	25.3%	57 356 370	89.5%	14 405 866	83.2%	12.4%
Other own revenue	17 530 121	18 269 031	4 096 766	23.4%	4 194 561	23.9%	3 463 035	19.0%	11 754 362	64.3%	4 492 159	76.7%	(22.9%)
Gains on disposal of PPE	560 684	543 455	23 672	4.2%	68 532	12.2%	31 733	5.8%	123 937	22.8%	47 421	33.9%	(33.1%)
Operating Expenditure	306 137 714	309 433 954	66 000 731	21.6%	72 479 947	23.7%	65 748 672	21.2%	204 229 350	66.0%	59 601 203	65.5%	10.3%
Employee related costs	81 360 627	80 710 420	18 448 933	22.7%	21 120 637	26.0%	19 279 549	23.9%	58 849 119	72.9%	17 431 160	72.4%	10.6%
Remuneration of councillors	3 549 531	3 491 585	806 825	22.7%	805 700	22.7%	903 486	25.9%	2 516 011	72.1%	760 358	67.7%	18.8%
Debt impairment	15 150 269	15 465 723	2 422 451	16.0%	2 335 076	15.4%	2 944 936	19.0%	7 702 463	49.8%	2 871 315	51.8%	2.6%
Depreciation and asset impairment	24 799 984	24 755 099	3 833 062	15.5%	4 780 348	19.3%	5 155 490	20.8%	13 768 900	55.6%	4 200 576	53.3%	22.7%
Finance charges	8 189 285	7 726 337	1 332 546	16.3%	2 020 989	24.7%	1 109 864	14.4%	4 463 400	57.8%	1 231 290	58.1%	(9.9%)
Bulk purchases	88 798 027	87 979 909	23 170 359	26.1%	19 569 886	22.0%	18 686 191	21.2%	61 426 436	69.8%	16 466 826	70.9%	13.5%
Other Materials	7 105 043	8 253 360	1 690 299	23.8%	2 912 565	41.0%	1 511 362	18.3%	6 114 227	74.1%	1 415 259	57.7%	6.8%
Contracted services	22 032 635	23 955 710	3 944 342	17.9%	5 707 028	25.9%	4 599 879	19.2%	14 251 249	59.5%	4 730 612	63.0%	(2.8%)
Transfers and grants	6 673 206	7 993 582	1 297 037	19.4%	1 736 390	26.0%	1 289 322	16.1%	4 322 750	54.1%	1 234 962	65.0%	4.4%
Other expenditure	48 455 632	49 037 041	9 051 665	18.7%	11 469 158	23.7%	10 246 318	20.9%	30 767 141	62.7%	9 253 956	59.1%	10.7%
Loss on disposal of PPE	23 474	65 186	3 210	13.7%	22 170	94.4%	22 274	34.2%	47 654	73.1%	4 887	37.4%	355.7%
Surplus/(Deficit)	(1 883 652)	(5 996 006)	19 439 016		1 210 064		5 051 616		25 700 696		8 094 788		
Transfers recognised - capital	37 919 363	38 362 857	4 953 368	13.1%	8 255 638	21.8%	6 795 622	17.7%	20 004 628	52.1%	7 166 608	49.7%	(5.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	63 636	26 501	(12 440)	(19.5%)	(24 341)	(38.3%)	(29 490)	(111.3%)	(66 272)	(250.1%)	(22 547)	(23.3%)	30.8%
Surplus/(Deficit) after capital transfers and contributions	36 099 347	32 393 352	24 379 944		9 441 360		11 817 748		45 639 052		15 238 849		
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 570	2.6%	29 025	5.2%	238 844	71.4%	(93.9%)
Surplus/(Deficit) after taxation	35 597 210	31 835 940	24 374 051		9 432 798		11 803 178		45 610 027		15 000 005		
Attributable to minorities	-	(17 496)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 597 210	31 818 444	24 374 051		9 432 798		11 803 178		45 610 027		15 000 005		
Share of surplus/ (deficit) of associate	-	(153)	(878)	-	(874)	-	(582)	381.2%	(2 334)	1 529.4%	(659)	115 227 000.0%	(11.7%)
Surplus/(Deficit) for the year	35 597 210	31 818 292	24 373 173		9 431 924		11 802 596		45 607 694		14 999 347		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	66 872 219	67 776 452	8 067 224	12.1%	13 670 857	20.4%	10 412 509	15.4%	32 150 590	47.4%	10 494 275	45.4%	(.8%)
National Government	36 897 092	37 042 691	5 181 455	14.0%	8 434 631	22.9%	6 177 145	16.7%	19 793 231	53.4%	5 918 952	48.4%	4.4%
Provincial Government	2 127 398	3 023 814	229 003	10.8%	435 342	20.5%	501 183	16.6%	1 165 528	38.5%	880 544	151.5%	(43.1%)
District Municipality	69 783	141 043	9 115	13.1%	20 038	28.7%	27 743	19.7%	56 895	40.3%	6 703	15.2%	313.9%
Other transfers and grants	584 207	271 007	1 278	.2%	43 098	7.4%	23 809	8.8%	68 185	25.2%	32 368	14.6%	(26.4%)
Transfers recognised - capital	39 678 480	40 478 555	5 420 851	13.7%	8 933 110	22.5%	6 729 879	16.6%	21 083 840	52.1%	6 838 567	52.8%	(1.6%)
Borrowing	12 155 568	11 782 179	1 190 130	9.8%	1 982 539	16.3%	1 465 638	12.4%	4 638 308	39.4%	1 626 886	32.8%	(9.9%)
Internally generated funds	13 898 546	13 915 612	1 339 842	9.6%	2 557 692	18.4%	1 968 253	14.1%	5 865 787	42.2%	1 932 014	36.7%	1.9%
Public contributions and donations	1 139 625	1 600 105	116 401	10.2%	197 516	17.3%	248 738	15.5%	562 655	35.2%	96 808	27.0%	156.9%
Capital Expenditure Standard Classification	66 872 219	67 812 690	8 067 224	12.1%	13 670 857	20.4%	10 428 579	15.4%	32 166 661	47.4%	10 494 934	45.4%	(.6%)
Governance and Administration	6 104 758	6 191 970	437 041	7.2%	796 776	13.1%	693 648	11.2%	1 927 466	31.1%	781 641	29.2%	(11.3%)
Executive & Council	1 969 832	1 853 738	93 942	4.8%	154 765	7.9%	118 755	6.4%	367 462	19.8%	166 250	34.9%	(28.6%)
Budget & Treasury Office	923 205	892 540	51 055	5.5%	167 447	18.1%	167 642	18.8%	386 144	43.3%	152 450	41.1%	10.0%
Corporate Services	3 211 721	3 445 692	292 044	9.1%	474 564	14.8%	407 252	11.8%	1 173 860	34.1%	462 941	24.3%	(12.0%)
Community and Public Safety	9 697 014	9 886 645	1 086 313	11.2%	1 596 233	16.5%	1 605 917	16.2%	4 288 464	43.4%	1 631 311	49.0%	(1.6%)
Community & Social Services	1 806 952	1 954 804	176 571	9.8%	274 312	15.2%	229 274	11.7%	680 157	34.8%	236 946	37.7%	(3.2%)
Sport And Recreation	1 439 880	1 415 155	110 191	7.7%	256 392	17.8%	169 370	12.0%	535 953	37.9%	192 964	35.1%	(12.2%)
Public Safety	1 062 275	1 030 054	83 742	7.9%	206 814	19.5%	167 937	16.3%	458 493	44.5%	192 212	39.9%	(12.6%)
Housing	4 992 355	5 118 512	687 311	13.8%	787 145	15.8%	976 825	19.1%	2 451 281	47.9%	948 051	59.7%	3.0%
Health	395 552	368 120	28 499	7.2%	71 570	18.1%	62 511	17.0%	162 579	44.2%	61 139	38.5%	2.2%
Economic and Environmental Services	20 174 768	20 956 303	2 475 709	12.3%	4 783 780	23.7%	3 601 257	17.2%	10 860 746	51.8%	3 030 714	44.2%	18.8%
Planning and Development	3 209 649	3 506 115	348 349	10.9%	599 473	18.7%	450 225	12.8%	1 398 046	39.9%	412 269	45.8%	9.2%
Road Transport	16 835 164	17 294 611	2 119 900	12.6%	4 151 447	24.7%	3 125 850	18.1%	9 397 196	54.3%	2 575 567	44.1%	21.4%
Environmental Protection	129 955	155 577	7 461	5.7%	32 860	25.3%	25 183	16.2%	65 504	42.1%	42 877	37.1%	(41.3%)
Trading Services	30 533 353	30 495 441	4 047 728	13.3%	6 484 469	21.2%	4 511 476	14.8%	15 043 673	49.3%	5 035 054	48.8%	(10.4%)
Electricity	8 118 942	7 616 740	853 571	10.5%	1 724 893	21.2%	1 190 877	15.6%	3 769 340	49.5%	1 467 615	43.8%	(18.9%)
Water	14 529 670	15 210 482	2 299 997	15.8%	3 279 595	22.6%	2 306 979	15.2%	7 886 570	51.8%	2 251 986	49.2%	2.4%
Waste Water Management	6 717 307	6 464 541	756 211	11.3%	1 279 520	19.0%	862 581	13.3%	2 898 312	44.8%	1 262 779	55.8%	(31.7%)
Waste Management	1 167 434	1 203 677	137 950	11.8%	200 462	17.2%	151 039	12.5%	489 451	40.7%	52 674	44.9%	186.7%
Other	362 326	282 331	20 432	5.6%	9 599	2.6%	16 281	5.8%	46 312	16.4%	16 215	20.7%	.4%

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	321 175 541	325 318 573	94 925 281	29.6%	90 868 450	28.3%	82 663 705	25.4%	268 457 436	82.5%	79 901 351	80.8%	3.5%
Property rates, penalties and collection charges	44 296 856	44 816 167	12 049 790	27.2%	12 587 246	28.4%	10 822 627	24.1%	35 459 663	79.1%	10 881 690	71.7%	(.5%)
Service charges	145 559 995	144 220 523	33 615 433	23.1%	35 525 411	24.4%	32 252 055	22.4%	101 392 899	70.3%	29 416 328	74.5%	9.6%
Other revenue	21 554 527	23 665 481	11 837 427	54.9%	13 707 988	63.6%	9 557 907	40.4%	35 103 322	148.3%	9 104 558	107.9%	5.0%
Government - operating	65 537 809	67 121 424	25 668 642	39.2%	16 710 391	25.5%	15 720 176	23.4%	58 099 208	86.6%	16 061 017	92.5%	(2.1%)
Government - capital	38 697 962	39 470 024	10 370 691	26.8%	11 096 207	28.7%	12 484 572	31.6%	33 951 471	86.0%	12 893 632	77.2%	(3.2%)
Interest	5 525 488	6 024 478	1 383 242	25.0%	1 238 789	22.4%	1 826 151	30.3%	4 448 183	73.8%	1 543 746	77.1%	18.3%
Dividends	2 905	477	56	1.9%	2 417	83.2%	218	45.7%	2 691	564.2%	381	2 064.2%	(42.8%)
Payments	(260 657 398)	(268 285 449)	(81 860 999)	31.4%	(74 631 970)	28.6%	(61 983 966)	23.1%	(218 476 934)	81.4%	(57 252 943)	79.1%	8.3%
Suppliers and employees	(247 254 842)	(243 095 515)	(78 930 332)	31.9%	(70 835 039)	28.6%	(58 767 858)	24.2%	(208 533 229)	85.8%	(55 021 497)	79.9%	6.8%
Finance charges	(8 057 974)	(15 978 896)	(1 867 473)	23.2%	(2 257 496)	28.0%	(1 972 621)	12.3%	(6 097 590)	38.2%	(1 233 711)	56.4%	59.9%
Transfers and grants	(5 344 582)	(9 211 038)	(1 063 194)	19.9%	(1 539 435)	28.8%	(1 243 487)	13.5%	(3 846 116)	41.8%	(997 736)	71.5%	24.6%
Net Cash from/(used) Operating Activities	60 518 143	57 033 124	13 064 282	21.6%	16 236 480	26.8%	20 679 739	36.3%	49 980 502	87.6%	22 648 408	88.8%	(8.7%)
Cash Flow from Investing Activities													
Receipts	738 895	1 721 471	5 180 359	701.1%	254 055	34.4%	759 675	44.1%	6 194 088	359.8%	981 298	(277.5%)	(22.6%)
Proceeds on disposal of PPE	767 533	1 720 266	3 664 975	477.5%	170 737	22.2%	360 247	20.9%	4 195 958	243.9%	50 559	54.2%	612.5%
Decrease in non-current debtors	336 788	95 394	829 059	246.2%	(210 015)	(62.4%)	(38 075)	(39.9%)	580 969	609.0%	(6 577)	308.8%	478.9%
Decrease in other non-current receivables	62 166	236 220	94 344	151.8%	122 095	196.4%	245 106	103.8%	461 545	195.4%	(98 302)	(433.3%)	(349.3%)
Decrease (increase) in non-current investments	(427 591)	(330 409)	591 981	(138.4%)	171 238	(40.0%)	192 397	(58.2%)	955 616	(289.2%)	1 035 619	(67.2%)	(81.4%)
Payments	(65 736 069)	(64 931 558)	(10 898 651)	16.6%	(13 035 121)	19.8%	(9 724 692)	15.0%	(33 658 464)	51.8%	(10 441 730)	49.9%	(6.9%)
Capital assets	(65 736 069)	(64 931 558)	(10 898 651)	16.6%	(13 035 121)	19.8%	(9 724 692)	15.0%	(33 658 464)	51.8%	(10 441 730)	49.9%	(6.9%)
Net Cash from/(used) Investing Activities	(64 997 173)	(63 210 087)	(5 718 292)	8.8%	(12 781 066)	19.7%	(8 965 017)	14.2%	(27 464 376)	43.4%	(9 460 432)	44.8%	(5.2%)
Cash Flow from Financing Activities													
Receipts	11 293 636	9 228 260	804 201	7.1%	5 425 342	48.0%	4 656 556	50.5%	10 886 099	118.0%	5 937 484	69.9%	(21.6%)
Short term loans	103 365	356 365	365 001	353.1%	5 602 044	5 419.6%	1 895 923	532.0%	7 862 968	2 206.4%	5 416 941	11 444.0%	(65.0%)
Borrowing long term/refinancing	10 925 041	8 510 138	425 391	3.9%	(229 008)	(2.1%)	2 857 148	33.6%	3 053 531	35.9%	514 951	7.8%	454.8%
Increase (decrease) in consumer deposits	265 230	361 757	13 809	5.2%	52 306	19.7%	(96 515)	(26.7%)	(30 401)	(8.4%)	5 592	11.5%	(1 825.9%)
Payments	(6 132 453)	(5 508 557)	(959 343)	15.6%	(5 327 873)	86.9%	(3 474 052)	63.1%	(9 761 268)	177.2%	(7 565 953)	247.1%	(54.1%)
Repayment of borrowing	(6 132 453)	(5 508 557)	(959 343)	15.6%	(5 327 873)	86.9%	(3 474 052)	63.1%	(9 761 268)	177.2%	(7 565 953)	247.1%	(54.1%)
Net Cash from/(used) Financing Activities	5 161 183	3 719 703	(155 142)	(3.0%)	97 469	1.9%	1 182 504	31.8%	1 124 830	30.2%	(1 628 469)	(50.1%)	(172.6%)
Net Increase/(Decrease) in cash held	682 153	(2 457 260)	7 190 848	1 054.1%	3 552 883	520.8%	12 897 226	(524.9%)	23 640 957	(962.1%)	11 559 507	(325.1%)	11.6%
Cash/cash equivalents at the year begin:	36 698 351	40 531 122	44 637 211	121.6%	51 828 060	141.2%	54 420 852	134.3%	44 637 211	110.1%	46 947 634	106.4%	15.9%
Cash/cash equivalents at the year end:	37 380 504	38 073 862	51 828 060	138.6%	55 380 942	148.2%	67 318 078	176.8%	68 278 168	179.3%	58 507 141	158.0%	15.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 048 608	9.6%	1 317 555	4.1%	1 244 925	3.9%	26 272 018	82.4%	31 883 106	29.4%	230 910	.7%	3 354 640	10.5%
Trade and Other Receivables from Exchange Transactions - Electricity	5 280 995	37.1%	1 182 247	8.3%	789 397	5.5%	7 000 638	49.1%	14 253 277	13.1%	87 476	.6%	1 218 365	8.5%
Receivables from Non-exchange Transactions - Property Rates	3 484 687	14.0%	963 446	3.9%	891 970	3.6%	19 495 557	78.5%	24 835 661	22.9%	264 985	1.1%	2 703 397	10.9%
Receivables from Exchange Transactions - Waste Water Management	1 147 680	10.5%	436 685	4.0%	414 545	3.8%	8 963 112	81.8%	10 962 022	10.1%	86 442	.8%	919 436	8.4%
Receivables from Exchange Transactions - Waste Management	707 346	8.6%	296 593	3.6%	356 610	4.3%	6 908 351	83.5%	8 268 901	7.6%	64 199	.8%	568 574	6.9%
Receivables from Exchange Transactions - Property Rental Debtors	78 723	4.2%	30 304	1.6%	32 527	1.7%	1 726 093	92.4%	1 867 646	1.7%	4 716	.3%	158 745	8.5%
Interest on Arrear Debtor Accounts	203 426	2.1%	326 737	3.4%	373 292	3.9%	8 726 076	90.6%	9 629 532	8.9%	59 539	.6%	937 839	9.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	414	100.0%	414	-	2 088	504.4%	-	-
Other	60 145	.9%	205 867	3.0%	21 441	.3%	6 586 965	95.8%	6 874 418	6.3%	323 432	4.7%	548 348	8.0%
Total By Income Source	14 011 610	12.9%	4 759 433	4.4%	4 124 708	3.8%	85 679 225	78.9%	108 574 977	100.0%	1 123 786	1.0%	10 409 343	9.6%
Debtors Age Analysis By Customer Group														
Organs of State	680 325	11.1%	271 979	4.4%	296 305	4.8%	4 889 928	79.7%	6 138 537	5.7%	(456)	-	447 621	7.3%
Commercial	6 284 778	24.7%	1 331 438	5.2%	1 038 628	4.1%	16 744 249	65.9%	25 399 093	23.4%	34 851	.1%	1 982 362	7.8%
Households	6 342 175	9.5%	2 819 147	4.2%	2 542 311	3.8%	55 227 640	82.5%	66 931 273	61.6%	766 808	1.1%	7 582 711	11.3%
Other	704 333	7.0%	336 869	3.3%	247 464	2.4%	8 817 408	87.2%	10 106 074	9.3%	322 582	3.2%	396 650	3.9%
Total By Customer Group	14 011 610	12.9%	4 759 433	4.4%	4 124 708	3.8%	85 679 225	78.9%	108 574 977	100.0%	1 123 786	1.0%	10 409 343	9.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 165 051	43.3%	253 279	2.6%	455 665	4.7%	4 749 285	49.4%	9 623 280	36.6%
Bulk Water	1 271 021	29.0%	202 867	4.6%	186 277	4.3%	2 721 509	62.1%	4 381 675	16.7%
PAYE deductions	282 912	92.6%	3 407	1.1%	3 347	1.1%	15 962	5.2%	305 629	1.2%
VAT (output less input)	47 331	169.4%	(1 453)	(5.2%)	111	.4%	(18 048)	(64.6%)	27 941	.1%
Pensions / Retirement	290 922	84.6%	2 800	.8%	2 814	.8%	47 306	13.8%	343 841	1.3%
Loan repayments	157 178	13.3%	282	-	261 948	22.2%	758 346	64.4%	1 177 753	4.5%
Trade Creditors	3 313 403	61.9%	236 195	4.4%	510 709	9.5%	1 290 306	24.1%	5 350 613	20.4%
Auditor-General	11 144	4.7%	4 536	1.9%	22 022	9.2%	200 685	84.2%	238 386	.9%
Other	3 819 312	79.2%	139 048	2.9%	104 255	2.2%	759 290	15.7%	4 821 905	18.4%
Total	13 358 273	50.8%	840 962	3.2%	1 547 147	5.9%	10 524 641	40.1%	26 271 023	100.0%

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	5 719 607	5 910 448	1 484 412	26.0%	1 486 966	26.0%	1 375 651	23.3%	4 347 029	73.5%	1 224 155	79.5%	12.4%
Property rates	902 842	902 842	280 654	31.1%	211 693	23.4%	205 540	22.8%	697 887	77.3%	206 337	75.3%	(.4%)
Property rates - penalties and collection charges	571	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 658 671	1 699 644	423 748	25.5%	486 605	29.3%	415 528	24.4%	1 325 881	78.0%	366 538	75.3%	13.4%
Service charges - water revenue	411 381	440 318	101 344	24.6%	103 881	25.3%	125 670	28.5%	330 895	75.1%	73 022	80.4%	72.1%
Service charges - sanitation revenue	314 571	336 671	83 731	26.6%	70 995	22.6%	71 971	21.4%	226 696	67.3%	64 753	76.6%	11.1%
Service charges - refuse revenue	286 063	291 369	71 908	25.1%	72 170	25.2%	71 761	24.6%	215 839	74.1%	64 921	75.2%	10.5%
Service charges - other	16 056	46 817	4 782	29.8%	4 509	28.1%	2 292	4.9%	11 583	24.7%	1 838	117.3%	24.7%
Rental of facilities and equipment	18 629	19 691	4 164	22.3%	6 993	37.5%	7 444	37.8%	18 601	94.5%	3 954	58.4%	88.3%
Interest earned - external investments	133 620	133 620	34 903	26.1%	34 236	25.6%	39 303	29.4%	108 442	81.2%	29 624	110.9%	32.7%
Interest earned - outstanding debtors	32 175	32 175	7 178	22.3%	7 699	23.9%	8 477	26.3%	23 354	72.6%	9 384	88.3%	(9.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 293	10 921	1 955	19.0%	1 257	12.2%	1 160	10.6%	4 372	40.0%	1 450	37.1%	(20.0%)
Licences and permits	22 472	23 334	988	4.4%	3 403	15.1%	5 418	23.2%	9 809	42.0%	3 748	51.7%	44.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 249 333	1 030 453	287 621	23.0%	302 140	24.2%	215 816	20.9%	805 577	78.2%	207 785	82.0%	3.9%
Other own revenue	662 931	942 595	181 436	27.4%	181 385	27.4%	205 272	21.8%	568 093	60.3%	190 772	91.8%	7.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Operating Expenditure	5 718 685	5 723 894	1 270 254	22.2%	1 301 395	22.8%	1 309 166	22.9%	3 880 816	67.8%	1 122 103	71.5%	16.7%
Employee related costs	1 387 619	1 405 191	326 282	23.5%	343 279	24.7%	338 293	24.1%	1 007 853	71.7%	317 507	72.6%	6.5%
Remuneration of councillors	52 910	52 910	12 784	24.2%	12 810	24.2%	15 329	29.0%	40 924	77.3%	11 241	64.9%	36.4%
Debt impairment	245 009	245 009	61 252	25.0%	61 252	25.0%	67 980	27.7%	190 484	77.7%	36 562	73.8%	85.9%
Depreciation and asset impairment	712 213	690 930	172 732	24.3%	172 759	24.3%	172 834	25.0%	518 326	75.0%	177 518	75.0%	(2.6%)
Finance charges	54 313	54 313	13 084	24.1%	14 770	27.2%	12 659	23.3%	40 512	74.6%	13 705	74.8%	(7.6%)
Bulk purchases	1 377 012	1 190 815	427 909	31.1%	303 580	22.0%	319 608	26.8%	1 051 097	88.3%	260 696	74.1%	22.6%
Other Materials	-	447 272	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 622	460 078	2 361	10.9%	2 756	12.7%	1 795	.4%	6 912	1.5%	4 055	84.9%	(55.7%)
Transfers and grants	258 568	784 531	51 439	19.9%	65 022	25.1%	57 991	7.4%	174 452	22.2%	58 884	78.7%	(1.5%)
Other expenditure	1 609 419	392 844	202 411	12.6%	325 167	20.2%	322 678	82.1%	850 256	216.4%	241 934	64.3%	33.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	922	186 554	214 158		185 571		66 485		466 214		102 052		
Transfers recognised - capital	850 353	731 984	63 978	7.5%	234 942	27.6%	141 974	19.4%	440 894	60.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	851 275	918 538	278 136		420 513		208 459		907 108		102 052		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	851 275	918 538	278 136		420 513		208 459		907 108		102 052		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	851 275	918 538	278 136		420 513		208 459		907 108		102 052		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	851 275	918 538	278 136		420 513		208 459		907 108		102 052		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	1 275 354	1 380 149	99 583	7.8%	298 379	23.4%	229 470	16.6%	627 432	45.5%	181 563	46.7%	26.4%
National Government	742 884	742 884	59 489	8.0%	216 732	29.2%	133 110	17.9%	409 332	55.1%	115 211	55.5%	15.5%
Provincial Government	107 469	107 469	6 057	5.6%	5 957	5.5%	13 381	12.5%	25 395	23.6%	12 955	56.9%	3.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	850 353	850 353	65 547	7.7%	222 689	26.2%	146 491	17.2%	434 727	51.1%	128 166	55.6%	14.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	425 002	529 797	34 037	8.0%	63 437	14.9%	82 980	15.7%	180 453	34.1%	53 397	30.1%	55.4%
Public contributions and donations	-	-	-	-	12 253	-	-	-	12 253	-	-	2 175.4%	-
Capital Expenditure Standard Classification	1 275 354	1 380 149	99 583	7.8%	298 379	23.4%	229 470	16.6%	627 432	45.5%	181 563	46.7%	26.4%
Governance and Administration	59 300	79 110	1 762	3.0%	2 146	3.6%	1 313	1.7%	5 222	6.6%	3 338	20.9%	(60.7%)
Executive & Council	27 700	28 939	342	1.2%	121	.4%	905	3.1%	1 369	4.7%	2 338	42.6%	(61.3%)
Budget & Treasury Office	10 000	10 632	32	.3%	171	1.7%	408	3.8%	611	5.7%	404	4.1%	1.0%
Corporate Services	21 600	39 538	1 388	6.4%	1 854	8.6%	0	-	3 242	8.2%	595	16.6%	(100.0%)
Community and Public Safety	305 568	317 533	45 867	15.0%	52 969	17.3%	51 465	16.2%	150 301	47.3%	50 184	55.9%	2.6%
Community & Social Services	40 269	40 269	2 249	5.6%	10 892	27.0%	2 603	6.5%	15 744	39.1%	6 436	59.6%	(59.6%)
Sport And Recreation	32 225	33 215	154	.5%	2 858	8.9%	520	1.6%	3 532	10.6%	898	13.6%	(42.1%)
Public Safety	21 650	32 265	1 711	7.9%	2 340	10.8%	156	.5%	4 208	13.0%	237	12.9%	(34.1%)
Housing	211 424	211 785	41 752	19.7%	36 878	17.4%	48 186	22.8%	126 816	59.9%	42 613	65.4%	13.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	333 221	334 653	8 583	2.6%	77 540	23.3%	82 618	24.7%	168 742	50.4%	52 691	51.6%	56.8%
Planning and Development	68 221	69 653	3 431	5.0%	13 339	19.6%	16 360	23.5%	33 130	47.6%	11 850	43.3%	38.1%
Road Transport	265 000	265 000	5 152	1.9%	64 201	24.2%	66 258	25.0%	135 611	51.2%	40 841	54.8%	62.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	529 266	600 854	43 371	8.2%	165 723	31.3%	94 073	15.7%	303 168	50.5%	75 350	41.6%	24.8%
Electricity	158 500	158 500	13 859	8.7%	61 947	39.1%	22 821	14.4%	98 628	62.2%	25 222	50.5%	(9.5%)
Water	91 000	91 000	12 330	13.5%	32 525	35.7%	24 985	27.5%	69 839	76.7%	20 407	39.1%	22.4%
Waste Water Management	258 056	296 852	10 483	4.1%	59 099	22.9%	37 578	12.7%	107 160	36.1%	19 703	36.8%	90.7%
Waste Management	21 710	54 502	6 699	30.9%	12 152	56.0%	8 690	15.9%	27 541	50.5%	10 018	40.7%	(13.3%)
Other	48 000	48 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	6 112 391	6 117 108	1 805 664	29.5%	1 484 966	24.3%	1 802 795	29.5%	5 093 426	83.3%	1 459 401	84.9%	23.5%
Property rates, penalties and collection charges	831 140	831 140	280 654	33.8%	211 693	25.5%	205 540	24.7%	697 887	84.0%	206 337	80.5%	(.4%)
Service charges	2 471 802	2 471 802	680 731	27.5%	733 651	29.7%	684 929	27.7%	2 099 311	84.9%	566 645	80.9%	20.9%
Other revenue	657 180	657 180	193 325	29.4%	197 547	30.1%	220 850	33.6%	611 722	93.1%	204 379	98.3%	8.1%
Government - operating	1 149 387	1 154 104	287 621	25.0%	302 140	26.3%	215 816	18.7%	805 577	69.8%	207 785	82.0%	3.9%
Government - capital	850 353	850 353	321 252	37.8%	(2 000)	(.2%)	427 880	50.3%	747 132	87.9%	235 246	92.3%	81.9%
Interest	152 531	152 531	42 081	27.6%	41 935	27.5%	47 780	31.3%	131 797	86.4%	39 008	104.7%	22.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 761 463)	(4 787 873)	(1 278 078)	26.8%	(1 072 950)	22.5%	(1 368 199)	28.6%	(3 719 226)	77.7%	(1 001 572)	86.5%	36.6%
Suppliers and employees	(4 448 581)	(4 474 992)	(1 213 556)	27.3%	(993 158)	22.3%	(1 297 549)	29.0%	(3 504 262)	78.3%	(928 983)	87.1%	39.7%
Finance charges	(54 313)	(54 313)	(13 084)	24.1%	(14 770)	27.2%	(12 659)	23.3%	(40 512)	74.6%	(13 705)	74.7%	(7.6%)
Transfers and grants	(258 568)	(258 568)	(51 439)	19.9%	(65 022)	25.1%	(57 991)	22.4%	(174 452)	67.5%	(58 884)	78.7%	(1.5%)
Net Cash from/(used) Operating Activities	1 350 929	1 329 235	527 586	39.1%	412 017	30.5%	434 597	32.7%	1 374 199	103.4%	457 828	80.7%	(5.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Capital assets	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Net Cash from/(used) Investing Activities	(1 275 354)	(1 380 149)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.6%	(627 573)	45.5%	(181 563)	46.7%	26.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Repayment of borrowing	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Net Cash from/(used) Financing Activities	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(33 241)	72.1%	(16 392)	78.6%	(34.1%)
Net Increase/(Decrease) in cash held	29 477	(97 012)	417 633	1 416.8%	101 399	344.0%	194 354	(200.3%)	713 386	(735.4%)	259 873	291.3%	(25.2%)
Cash/cash equivalents at the year begin:	2 353 956	2 353 956	2 200 541	93.5%	2 618 174	111.2%	2 719 573	115.5%	2 200 541	93.5%	2 456 664	248.8%	10.7%
Cash/cash equivalents at the year end:	2 383 434	2 256 945	2 618 174	109.8%	2 719 573	114.1%	2 913 927	129.1%	2 913 927	129.1%	2 716 537	256.4%	7.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	44 720	10.4%	23 130	5.4%	19 916	4.6%	340 624	79.5%	428 389	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 114	61.6%	10 103	6.8%	3 776	2.5%	43 530	29.1%	149 523	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	63 013	14.7%	22 148	5.2%	15 282	3.6%	328 257	76.6%	428 700	27.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 160	11.5%	7 694	4.4%	4 972	2.8%	142 279	81.3%	175 106	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 011	7.1%	8 059	3.6%	5 869	2.6%	194 360	86.7%	224 299	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.9%	63	1.7%	63	1.7%	3 427	94.6%	3 624	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 058	6.2%	3 566	2.4%	3 148	2.2%	130 552	89.2%	146 323	9.4%	-	-	-	-
Total By Income Source	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 597	47.3%	4 543	20.3%	812	3.6%	6 442	28.8%	22 394	1.4%	-	-	-	-
Commercial	125 506	36.5%	16 513	4.8%	11 015	3.2%	190 618	55.5%	343 652	22.1%	-	-	-	-
Households	99 232	10.2%	48 409	5.0%	36 600	3.7%	793 359	81.2%	977 600	62.8%	-	-	-	-
Other	9 811	4.6%	5 298	2.5%	4 599	2.2%	192 611	90.7%	212 318	13.6%	-	-	-	-
Total By Customer Group	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	103 810	100.0%	-	-	-	-	-	-	103 810	25.5%
Bulk Water	18 017	100.0%	-	-	-	-	-	-	18 017	4.4%
PAYE deductions	13 344	100.0%	-	-	-	-	-	-	13 344	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	17 502	100.0%	-	-	-	-	-	-	17 502	4.3%
Loan repayments	23 454	100.0%	-	-	-	-	-	-	23 454	5.8%
Trade Creditors	196 232	90.7%	20 066	9.3%	-	-	-	-	216 298	53.1%
Auditor-General	727	100.0%	-	-	-	-	-	-	727	.2%
Other	14 110	100.0%	-	-	-	-	-	-	14 110	3.5%
Total	387 196	95.1%	20 066	4.9%	-	-	-	-	407 262	100.0%

Contact Details

Municipal Manager	Mr Nceba Ncunyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	8 885 456	9 388 921	2 118 187	23.8%	2 166 338	24.4%	2 387 163	25.4%	6 671 687	71.1%	2 043 602	73.4%	16.8%
Property rates	1 504 945	1 570 445	382 669	25.4%	376 520	25.0%	403 446	25.7%	1 162 635	74.0%	362 168	76.7%	11.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 519 222	3 519 222	853 147	24.2%	799 332	22.7%	757 755	21.5%	2 410 234	68.5%	680 863	69.0%	11.3%
Service charges - water revenue	639 699	639 699	132 650	20.7%	174 282	27.2%	188 795	29.5%	495 728	77.5%	173 103	77.8%	9.1%
Service charges - sanitation revenue	436 338	451 838	109 110	25.0%	118 053	27.1%	121 045	26.8%	348 207	77.1%	109 315	76.0%	10.7%
Service charges - refuse revenue	222 076	225 664	56 995	25.7%	52 712	23.7%	59 315	26.3%	169 022	74.9%	50 504	75.9%	17.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	23 342	23 400	5 833	25.0%	4 748	20.3%	4 796	20.5%	15 378	65.7%	5 362	62.6%	(10.6%)
Interest earned - external investments	70 145	82 070	12 830	18.3%	22 455	32.0%	30 485	37.1%	65 769	80.1%	17 159	71.5%	77.7%
Interest earned - outstanding debtors	159 327	159 307	(8 262)	(5.2%)	39 347	24.7%	84 426	53.0%	115 511	72.5%	36 952	75.0%	128.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 861	226 837	4 699	39.6%	8 631	72.8%	7 524	3.3%	20 853	9.2%	1 822	72.6%	312.9%
Licences and permits	11 963	11 611	2 396	20.0%	2 345	19.6%	2 332	20.1%	7 073	60.9%	2 577	65.5%	(9.5%)
Agency services	2 428	2 428	576	23.7%	590	24.3%	587	24.2%	1 753	72.2%	563	76.2%	4.3%
Transfers recognised - operational	1 327 271	1 515 365	359 708	27.1%	344 847	26.0%	515 481	34.0%	1 220 037	80.5%	385 053	71.5%	33.9%
Other own revenue	956 838	961 007	205 836	21.5%	222 477	23.3%	211 149	22.0%	639 462	66.5%	217 395	83.5%	(2.9%)
Gains on disposal of PPE	-	28	-	-	-	-	28	99.6%	28	99.6%	766	-	(96.4%)
Operating Expenditure	8 819 839	9 321 591	2 219 413	25.2%	2 081 268	23.6%	2 024 645	21.7%	6 325 325	67.9%	1 808 414	66.5%	12.0%
Employee related costs	2 289 517	2 260 427	503 650	22.0%	572 746	25.0%	513 137	22.7%	1 589 533	70.3%	490 978	68.9%	4.5%
Remuneration of councillors	64 429	63 286	14 902	23.1%	14 719	22.8%	17 112	27.0%	46 733	73.8%	13 861	67.7%	23.5%
Debt impairment	379 384	384 462	217 582	57.4%	32 448	8.6%	43 913	11.4%	293 943	76.5%	79 149	58.4%	(44.5%)
Depreciation and asset impairment	873 746	1 051 247	218 493	25.0%	218 497	25.0%	289 428	27.5%	726 418	69.1%	206 325	77.2%	40.3%
Finance charges	168 361	171 096	31 167	18.5%	27 316	16.2%	40 496	23.7%	98 979	57.9%	63 101	59.8%	(35.8%)
Bulk purchases	2 742 169	2 805 815	819 264	29.9%	648 293	23.6%	609 003	21.7%	2 076 560	74.0%	532 095	73.5%	14.5%
Other Materials	524 729	515 143	74 169	14.1%	105 624	20.1%	118 791	23.1%	298 583	58.0%	139 474	54.7%	(14.8%)
Contracted services	333 353	463 364	57 101	17.1%	82 100	24.6%	143 091	30.9%	282 292	60.9%	65 106	66.1%	119.8%
Transfers and grants	430 509	420 244	99 178	23.0%	141 635	32.9%	136 568	32.5%	377 382	89.8%	91 573	66.8%	49.1%
Other expenditure	1 013 642	1 186 509	183 908	18.1%	237 891	23.5%	113 105	9.5%	534 904	45.1%	126 752	50.9%	(10.8%)
Loss on disposal of PPE	-	-	(2)	-	-	-	-	-	(2)	-	-	-	-
Surplus/(Deficit)	65 617	67 330	(101 226)		85 071		362 518		346 362		235 187		
Transfers recognised - capital	962 059	781 245	127 843	13.3%	217 487	22.6%	137 803	17.6%	483 133	61.8%	198 245	59.0%	(30.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 027 676	848 575	26 617		302 558		500 321		829 496		433 433		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 027 676	848 575	26 617		302 558		500 321		829 496		433 433		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 027 676	848 575	26 617		302 558		500 321		829 496		433 433		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 027 676	848 575	26 617		302 558		500 321		829 496		433 433		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	1 612 510	1 573 441	178 263	11.1%	341 701	21.2%	257 016	16.3%	776 980	49.4%	290 939	50.7%	(11.7%)
National Government	941 157	760 343	127 843	13.6%	217 487	23.1%	127 150	16.7%	472 481	62.1%	198 245	59.6%	(35.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	20 903	18 445	-	-	-	-	12 080	65.5%	12 080	65.5%	-	-	(100.0%)
Transfers recognised - capital	962 059	778 788	127 843	13.3%	217 487	22.6%	139 231	17.9%	484 561	62.2%	198 245	59.0%	(29.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	597 451	741 653	44 384	7.4%	112 937	18.9%	105 603	14.2%	262 923	35.5%	87 938	39.4%	20.1%
Public contributions and donations	53 000	53 000	6 036	11.4%	11 277	21.3%	12 183	23.0%	29 495	55.7%	4 756	38.6%	156.2%
Capital Expenditure Standard Classification	1 612 510	1 573 441	178 263	11.1%	341 701	21.2%	257 016	16.3%	776 980	49.4%	290 939	50.7%	(11.7%)
Governance and Administration	110 900	125 790	10 848	9.8%	18 231	16.4%	21 710	17.3%	50 788	40.4%	10 662	28.6%	103.6%
Executive & Council	6 850	20 018	-	-	-	-	5 335	26.6%	5 335	26.6%	679	9.2%	685.9%
Budget & Treasury Office	77 000	78 722	8 804	11.4%	9 193	11.9%	9 865	12.5%	27 861	35.4%	4 610	31.7%	114.0%
Corporate Services	27 050	27 050	2 043	7.6%	9 038	33.4%	6 510	24.1%	17 592	65.0%	5 374	38.6%	21.2%
Community and Public Safety	294 626	308 226	36 442	12.4%	76 525	26.0%	44 383	14.4%	157 349	51.1%	40 173	54.9%	10.5%
Community & Social Services	27 000	42 000	-	-	1 330	4.9%	11 812	28.1%	13 142	31.3%	709	22.2%	1 566.2%
Sport And Recreation	77 500	74 900	316	.4%	14 432	18.6%	6 050	8.1%	20 799	27.8%	2 524	35.4%	139.7%
Public Safety	12 518	12 518	168	1.3%	2 964	23.7%	967	7.7%	4 099	32.7%	2 945	26.6%	(67.2%)
Housing	175 108	176 308	35 957	20.5%	57 601	32.9%	24 357	13.8%	117 916	66.9%	33 794	61.9%	(27.9%)
Health	2 500	2 500	-	-	197	7.9%	1 197	47.9%	1 394	55.8%	201	1.5%	495.5%
Economic and Environmental Services	522 539	411 520	34 849	6.7%	63 655	12.2%	64 691	15.7%	163 195	39.7%	74 257	44.1%	(12.9%)
Planning and Development	69 007	107 780	13 172	19.1%	11 349	16.4%	14 791	13.7%	39 312	36.5%	17 645	30.7%	(16.2%)
Road Transport	418 600	263 808	15 322	3.7%	45 431	10.9%	36 792	13.9%	97 545	37.0%	48 564	49.7%	(24.2%)
Environmental Protection	34 933	39 933	6 355	18.2%	6 874	19.7%	13 108	32.8%	26 338	66.0%	8 049	40.9%	62.9%
Trading Services	684 446	727 906	96 124	14.0%	183 291	26.8%	126 233	17.3%	405 648	55.7%	165 847	57.0%	(23.9%)
Electricity	229 792	244 352	24 779	10.8%	43 185	18.8%	47 574	19.5%	115 538	47.3%	49 603	61.4%	(4.1%)
Water	167 503	184 403	26 634	15.9%	68 218	40.7%	32 513	17.6%	127 366	69.1%	36 467	49.6%	(10.8%)
Waste Water Management	269 950	253 050	44 070	16.3%	60 754	22.5%	42 722	16.9%	147 546	58.3%	76 714	60.6%	(44.3%)
Waste Management	17 200	46 100	641	3.7%	11 134	64.7%	3 424	7.4%	15 199	33.0%	3 062	23.8%	11.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	9 067 512	9 088 236	2 752 109	30.4%	2 541 588	28.0%	2 376 448	26.1%	7 670 145	84.4%	2 534 110	90.3%	(6.2%)
Property rates, penalties and collection charges	1 335 680	1 406 313	310 803	23.3%	321 231	24.0%	339 598	24.1%	971 632	69.1%	296 384	74.6%	14.6%
Service charges	4 228 898	4 247 426	1 103 959	26.1%	990 385	23.4%	946 210	22.3%	3 040 553	71.6%	866 919	76.6%	9.1%
Other revenue	983 348	1 009 817	567 440	57.7%	578 132	58.8%	396 721	39.3%	1 542 293	152.7%	456 985	170.9%	(13.2%)
Government - operating	1 355 719	1 454 915	460 903	34.0%	247 018	18.2%	456 598	31.4%	1 164 519	80.0%	343 568	84.8%	32.9%
Government - capital	1 093 822	887 694	282 233	25.8%	382 173	34.9%	212 885	24.0%	877 291	98.8%	552 497	98.5%	(61.5%)
Interest	70 045	82 070	26 771	38.2%	22 650	32.3%	24 436	29.8%	73 857	90.0%	17 757	99.3%	37.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 086 173)	(7 362 352)	(2 297 790)	32.4%	(1 970 046)	27.8%	(1 709 669)	23.2%	(5 977 505)	81.2%	(1 629 023)	81.0%	5.0%
Suppliers and employees	(6 889 818)	(7 158 440)	(2 234 715)	32.4%	(1 937 207)	28.1%	(1 643 884)	23.0%	(5 815 807)	81.2%	(1 563 278)	80.9%	5.2%
Finance charges	(168 361)	(170 896)	(58 036)	34.5%	(26 918)	16.0%	(57 055)	33.4%	(142 008)	83.1%	(61 244)	84.9%	(6.8%)
Transfers and grants	(27 993)	(33 015)	(5 039)	18.0%	(5 921)	21.2%	(8 730)	26.4%	(19 690)	59.6%	(4 501)	69.0%	94.0%
Net Cash from/(used) Operating Activities	1 981 340	1 725 884	454 319	22.9%	571 543	28.8%	666 779	38.6%	1 692 641	98.1%	905 087	148.2%	(26.3%)
Cash Flow from Investing Activities													
Receipts	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(949 076)	55.2%	(267 860)	70.0%	(14.2%)
Capital assets	(1 596 933)	(1 718 889)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.4%	(949 076)	55.2%	(267 860)	70.0%	(14.2%)
Net Cash from/(used) Investing Activities	(1 596 933)	(1 725 096)	(364 477)	22.8%	(354 907)	22.2%	(229 692)	13.3%	(949 076)	55.0%	(267 860)	70.8%	(14.2%)
Cash Flow from Financing Activities													
Receipts	-	16 524	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 524	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	(83 234)	80.0%	(36 703)	81.9%	(37.4%)
Repayment of borrowing	(104 093)	(104 093)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	22.1%	(83 234)	80.0%	(36 703)	81.9%	(37.4%)
Net Cash from/(used) Financing Activities	(104 093)	(87 568)	(39 912)	38.3%	(20 342)	19.5%	(22 981)	26.2%	(83 234)	95.1%	(36 703)	87.5%	(37.4%)
Net Increase/(Decrease) in cash held	280 314	(86 780)	49 930	17.8%	196 294	70.0%	414 106	(477.2%)	660 330	(760.9%)	600 523	(53.9%)	(31.0%)
Cash/cash equivalents at the year begin:	914 561	1 445 536	1 445 536	158.1%	1 495 466	163.5%	1 691 760	117.0%	1 445 536	100.0%	1 382 817	99.8%	22.3%
Cash/cash equivalents at the year end:	1 194 875	1 358 756	1 495 466	125.2%	1 691 760	141.6%	2 105 866	155.0%	2 105 866	155.0%	1 983 340	216.9%	6.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	71 436	14.3%	38 726	7.8%	25 823	5.2%	363 223	72.8%	499 208	15.7%	62 918	12.6%	410 152	82.0%
Trade and Other Receivables from Exchange Transactions - Electricity	201 991	34.5%	60 304	10.3%	27 742	4.7%	295 744	50.5%	585 780	18.4%	13 482	2.3%	417 124	71.0%
Receivables from Non-exchange Transactions - Property Rates	407 929	47.1%	25 428	2.9%	73 845	8.5%	359 237	41.5%	866 439	27.2%	29 803	3.4%	559 305	64.0%
Receivables from Exchange Transactions - Waste Water Management	45 735	15.5%	22 536	7.7%	16 193	5.5%	209 978	71.3%	294 443	9.2%	30 105	10.2%	216 549	73.0%
Receivables from Exchange Transactions - Waste Management	22 540	11.1%	9 007	4.4%	8 668	4.3%	162 912	80.2%	203 127	6.4%	16 651	8.2%	176 026	86.0%
Receivables from Exchange Transactions - Property Rental Debtors	796	5.0%	455	2.9%	718	4.5%	13 936	87.6%	15 906	.5%	546	3.4%	19 217	120.0%
Interest on Arrear Debtor Accounts	13 460	2.6%	11 621	2.3%	15 856	3.1%	471 996	92.0%	512 933	16.1%	27 203	5.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	2 042	-	-	-
Other	10 520	5.0%	4 288	2.1%	4 681	2.2%	189 528	90.7%	209 018	6.6%	14 297	6.8%	-	-
Total By Income Source	774 408	24.3%	172 365	5.4%	173 527	5.4%	2 066 555	64.8%	3 186 855	100.0%	197 048	6.2%	1 798 373	56.0%
Debtors Age Analysis By Customer Group														
Organs of State	16 431	30.5%	10 599	19.7%	5 637	10.5%	21 250	39.4%	53 917	1.7%	-	-	-	-
Commercial	366 366	31.3%	74 874	6.4%	71 824	6.1%	656 772	56.1%	1 169 836	36.7%	-	-	-	-
Households	391 610	19.9%	86 893	4.4%	96 066	4.9%	1 388 534	70.7%	1 963 102	61.6%	197 048	10.0%	1 798 373	91.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	774 408	24.3%	172 365	5.4%	173 527	5.4%	2 066 555	64.8%	3 186 855	100.0%	197 048	6.2%	1 798 373	56.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	26 510	100.0%	-	-	-	-	-	-	26 510	17.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77 231	65.9%	25 318	21.6%	7 451	6.4%	7 217	6.2%	117 217	78.0%
Auditor-General	1 343	100.0%	0	-	-	-	-	-	1 343	.9%
Other	5 122	100.0%	-	-	-	-	-	-	5 122	3.4%
Total	110 207	73.4%	25 318	16.9%	7 451	5.0%	7 217	4.8%	150 193	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Harper	041 506 1208

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	244 506	237 553	87 653	35.8%	50 651	20.7%	44 508	18.7%	182 813	77.0%	51 248	77.5%	(13.2%)
Property rates	22 891	24 397	23 815	104.0%	150	.7%	-	-	23 965	98.2%	-	95.9%	-
Property rates - penalties and collection charges	1 903	1 903	609	32.0%	781	41.1%	733	38.5%	2 123	111.6%	633	97.6%	15.8%
Service charges - electricity revenue	88 493	88 493	20 449	23.1%	19 587	22.1%	20 373	23.0%	60 408	68.3%	19 440	72.0%	4.8%
Service charges - water revenue	23 618	23 618	4 533	19.2%	4 921	20.8%	5 744	24.3%	15 198	64.3%	5 474	64.2%	4.9%
Service charges - sanitation revenue	10 375	10 375	6 406	61.7%	1 640	15.8%	1 637	15.8%	9 683	93.3%	1 551	92.5%	5.6%
Service charges - refuse revenue	5 811	5 821	3 295	56.7%	1 034	17.8%	1 047	18.0%	5 375	92.3%	973	89.5%	7.6%
Service charges - other	896	901	237	26.4%	234	26.1%	228	25.3%	698	77.5%	231	101.6%	(1.6%)
Rental of facilities and equipment	794	794	235	29.6%	108	13.7%	183	23.0%	526	66.3%	103	61.3%	77.8%
Interest earned - external investments	2 976	2 976	408	13.7%	203	6.8%	75	2.5%	686	23.0%	535	60.5%	(85.9%)
Interest earned - outstanding debtors	2 454	2 454	588	23.9%	603	24.6%	611	24.9%	1 802	73.4%	645	75.1%	(5.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	235	235	19	7.9%	20	8.3%	20	8.6%	58	24.8%	18	29.3%	11.0%
Licences and permits	2 628	3 195	639	24.3%	451	17.2%	788	24.7%	1 878	58.8%	504	64.0%	56.3%
Agency services	54	181	36	66.8%	14	25.0%	25	13.9%	75	41.5%	36	186.3%	(29.5%)
Transfers recognised - operational	80 039	70 612	26 107	32.6%	20 687	25.8%	12 883	18.2%	59 676	84.5%	20 367	79.6%	(36.7%)
Other own revenue	972	1 231	279	28.7%	144	14.8%	162	13.1%	584	47.5%	538	69.6%	(70.0%)
Gains on disposal of PPE	367	367	-	-	75	20.5%	-	-	75	20.5%	200	57.0%	(100.0%)
Operating Expenditure	254 816	268 957	50 388	19.8%	60 246	23.6%	56 677	21.1%	167 311	62.2%	69 801	68.0%	(18.8%)
Employee related costs	79 005	80 109	17 039	21.6%	22 226	28.1%	17 930	22.4%	57 195	71.4%	16 286	65.6%	10.1%
Remuneration of councillors	6 054	6 054	1 021	16.9%	1 021	16.9%	1 167	19.3%	3 209	53.0%	934	66.8%	24.9%
Debt impairment	3 468	5 168	12	.3%	-	-	-	-	12	.2%	-	-	-
Depreciation and asset impairment	43 125	45 944	70	.2%	7 016	16.3%	10 525	22.9%	17 611	38.3%	28 146	52.9%	(62.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	56 125	56 125	18 569	33.1%	11 989	21.4%	12 424	22.1%	42 981	76.6%	10 187	75.0%	22.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 180	3 562	1 029	47.2%	968	44.4%	914	25.7%	2 911	81.7%	982	90.0%	(6.9%)
Transfers and grants	34	34	5	13.3%	5	13.3%	5	13.3%	14	40.0%	5	-	-
Other expenditure	64 825	71 961	12 644	19.5%	17 021	26.3%	13 714	19.1%	43 379	60.3%	13 262	83.4%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 310)	(31 404)	37 265		(9 595)		(12 168)		15 502		(18 553)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 310)	(31 404)	37 265		(9 595)		(12 168)		15 502		(18 553)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 310)	(31 404)	37 265		(9 595)		(12 168)		15 502		(18 553)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 310)	(31 404)	37 265		(9 595)		(12 168)		15 502		(18 553)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 310)	(31 404)	37 265		(9 595)		(12 168)		15 502		(18 553)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	46 041	35 891	4 841	10.5%	6 821	14.8%	7 941	22.1%	19 604	54.6%	3 611	28.9%	119.9%
National Government	35 129	25 729	2 627	7.5%	4 230	12.0%	5 120	19.9%	11 977	46.5%	1 679	30.6%	205.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 129	25 729	2 627	7.5%	4 230	12.0%	5 120	19.9%	11 977	46.5%	1 679	30.6%	205.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 912	10 162	2 214	20.3%	2 591	23.7%	2 822	27.8%	7 627	75.1%	1 933	26.4%	46.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	46 041	35 891	4 841	10.5%	6 821	14.8%	7 941	22.1%	19 604	54.6%	3 611	28.9%	119.9%
Governance and Administration	3 080	2 380	872	28.3%	335	10.9%	312	13.1%	1 519	63.8%	220	18.3%	41.6%
Executive & Council	1 645	615	11	.7%	113	6.9%	10	1.6%	134	21.7%	-	-	(100.0%)
Budget & Treasury Office	795	795	766	96.3%	83	10.4%	14	1.8%	863	108.5%	32	14.4%	(56.0%)
Corporate Services	640	970	95	14.9%	140	21.8%	288	29.7%	523	53.9%	189	76.9%	52.8%
Community and Public Safety	5 276	5 226	1 588	30.1%	1 362	25.8%	1 403	26.8%	4 353	83.3%	246	13.4%	471.1%
Community & Social Services	400	3 850	1 587	396.6%	1 157	289.3%	478	12.4%	3 221	83.7%	0	1.6%	112 013.6%
Sport And Recreation	820	820	-	-	-	-	913	111.4%	913	111.4%	57	11.4%	1 504.0%
Public Safety	4 056	556	2	-	205	5.0%	12	2.2%	218	39.3%	188	59.5%	(93.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 402	4 332	53	1.2%	1 218	27.7%	198	4.6%	1 470	33.9%	285	72.6%	(30.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 402	4 332	53	1.2%	1 218	27.7%	198	4.6%	1 470	33.9%	285	72.6%	(30.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 284	23 954	2 328	7.0%	3 906	11.7%	6 028	25.2%	12 262	51.2%	2 860	29.1%	110.8%
Electricity	3 052	3 122	89	2.9%	298	9.8%	207	6.6%	594	19.0%	34	43.4%	513.5%
Water	15 970	6 570	118	.7%	45	.3%	147	2.2%	311	4.7%	584	4.4%	(74.8%)
Waste Water Management	12 762	12 762	2 121	16.6%	3 454	27.1%	5 513	43.2%	11 089	86.9%	2 242	52.6%	145.9%
Waste Management	1 500	1 500	-	-	108	7.2%	161	10.7%	269	17.9%	-	40.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	244 139	236 522	92 003	37.7%	74 737	30.6%	63 455	26.8%	230 196	97.3%	83 997	135.9%	(24.5%)
Property rates, penalties and collection charges	24 793	26 299	7 880	31.8%	8 205	33.1%	2 535	9.6%	18 620	70.8%	3 379	5.1%	(25.0%)
Service charges	129 194	129 209	22 295	17.3%	19 823	15.3%	21 531	16.7%	63 649	49.3%	19 325	99.7%	11.4%
Other revenue	4 682	5 635	32 072	684.9%	25 622	547.2%	26 621	472.4%	84 316	1 496.2%	38 966	-	(31.7%)
Government - operating	80 039	69 948	29 619	37.0%	20 993	26.2%	12 717	18.2%	63 329	90.5%	22 224	-	(42.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 430	5 430	137	2.5%	94	1.7%	51	.9%	282	5.2%	103	29.3%	(50.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(254 816)	(268 293)	(84 289)	33.1%	(69 432)	27.2%	(50 465)	18.8%	(204 187)	76.1%	(63 759)	158.4%	(20.8%)
Suppliers and employees	(254 782)	(268 259)	(84 284)	33.1%	(69 428)	27.2%	(50 461)	18.8%	(204 173)	76.1%	(63 755)	158.4%	(20.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(34)	(34)	(5)	13.3%	(5)	13.3%	(5)	13.3%	(14)	40.0%	(5)	-	-
Net Cash from/(used) Operating Activities	(10 677)	(31 771)	7 714	(72.3%)	5 305	(49.7%)	12 990	(40.9%)	26 009	(81.9%)	20 238	(54.0%)	(35.8%)
Cash Flow from Investing Activities													
Receipts	367	367	-	-	-	-	-	-	-	-	200	-	(100.0%)
Proceeds on disposal of PPE	367	367	-	-	-	-	-	-	-	-	200	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 041)	(35 891)	(4 841)	10.5%	(6 821)	14.8%	(7 941)	22.1%	(19 604)	54.6%	(3 611)	40.7%	119.9%
Capital assets	(46 041)	(35 891)	(4 841)	10.5%	(6 821)	14.8%	(7 941)	22.1%	(19 604)	54.6%	(3 611)	40.7%	119.9%
Net Cash from/(used) Investing Activities	(45 674)	(35 524)	(4 841)	10.6%	(6 821)	14.9%	(7 941)	22.4%	(19 604)	55.2%	(3 412)	(73.0%)	132.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(56 351)	(67 295)	2 873	(5.1%)	(1 516)	2.7%	5 049	(7.5%)	6 405	(9.5%)	16 826	(96.8%)	(70.0%)
Cash/cash equivalents at the year begin:	-	-	(220)	-	2 653	-	1 137	-	(220)	-	862	6.9%	31.9%
Cash/cash equivalents at the year end:	(56 351)	(67 295)	2 653	(4.7%)	1 137	(2.0%)	6 185	(9.2%)	6 185	(9.2%)	17 688	108.1%	(65.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 330	4.3%	749	2.4%	769	2.5%	28 148	90.8%	30 996	37.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 073	44.7%	954	8.4%	616	5.4%	4 714	41.5%	11 357	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	108	.7%	167	1.1%	123	.8%	14 536	97.3%	14 934	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	437	2.9%	287	1.9%	265	1.8%	13 879	93.3%	14 868	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	235	3.6%	153	2.3%	137	2.1%	5 994	92.0%	6 518	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(627)	(14.5%)	167	3.9%	23	.5%	4 772	110.1%	4 334	5.2%	-	-	-	-
Total By Income Source	6 555	7.9%	2 477	3.0%	1 933	2.3%	72 043	86.8%	83 007	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	591	5.1%	800	6.9%	693	6.0%	9 519	82.0%	11 603	14.0%	-	-	-	-
Commercial	3 224	40.2%	398	5.0%	107	1.3%	4 285	53.5%	8 014	9.7%	-	-	-	-
Households	2 745	4.3%	1 279	2.0%	1 132	1.8%	57 951	91.8%	63 107	76.0%	-	-	-	-
Other	(4)	(1.5%)	-	-	0	.1%	287	101.4%	283	.3%	-	-	-	-
Total By Customer Group	6 555	7.9%	2 477	3.0%	1 933	2.3%	72 043	86.8%	83 007	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 685	94.8%	58	3.3%	-	-	34	1.9%	1 777	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 685	94.8%	58	3.3%	-	-	34	1.9%	1 777	100.0%

Contact Details

Municipal Manager	Rev.Martin Noel Pietersen	049 807 5700
Financial Manager	Jimmy Joubert	049 807 5737

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	181 868	174 305	58 306	32.1%	45 474	25.0%	44 898	25.8%	148 679	85.3%	43 512	83.3%	3.2%
Property rates	9 988	10 080	10 051	100.6%	(1)	-	0	-	10 051	99.7%	3	99.3%	(86.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 753	81 053	19 376	23.4%	19 634	23.7%	24 115	29.8%	63 125	77.9%	20 882	76.8%	15.5%
Service charges - water revenue	13 132	9 753	3 286	25.0%	3 265	24.9%	2 872	29.4%	9 422	96.6%	3 279	79.7%	(12.4%)
Service charges - sanitation revenue	6 610	4 076	1 653	25.0%	1 650	25.0%	1 173	28.8%	4 476	109.8%	1 556	74.8%	(24.6%)
Service charges - refuse revenue	8 887	5 001	2 236	25.2%	2 219	25.0%	1 509	30.2%	5 965	119.3%	2 104	75.3%	(28.3%)
Service charges - other	218	218	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	75	16	32.5%	33	66.3%	5	6.1%	54	72.0%	12	22.7%	(62.7%)
Interest earned - external investments	1 201	1 001	401	33.4%	260	21.6%	246	24.5%	907	90.6%	171	54.1%	43.8%
Interest earned - outstanding debtors	2 723	2 723	638	23.4%	765	28.1%	839	30.8%	2 242	82.3%	846	91.8%	(.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	6	9.0%	19	27.4%	18	25.6%	43	62.0%	20	74.8%	(12.2%)
Licences and permits	793	632	204	25.8%	53	6.7%	231	36.5%	489	77.3%	187	58.5%	23.5%
Agency services	660	660	134	20.3%	123	18.6%	162	24.5%	418	63.4%	148	75.2%	9.2%
Transfers recognised - operational	51 890	52 475	19 823	38.2%	17 001	32.8%	13 285	25.3%	50 109	95.5%	13 824	95.7%	(3.9%)
Other own revenue	2 794	6 385	482	17.2%	452	16.2%	445	7.0%	1 379	21.6%	481	69.3%	(7.4%)
Gains on disposal of PPE	100	104	(1)	(.8%)	-	-	0	.1%	(1)	(.6%)	-	-	(100.0%)
Operating Expenditure	222 337	210 072	49 625	22.3%	58 854	26.5%	52 283	24.9%	160 762	76.5%	57 786	71.9%	(9.5%)
Employee related costs	69 727	69 659	14 873	21.3%	18 686	26.8%	15 763	22.6%	49 321	70.8%	13 677	69.7%	15.2%
Remuneration of councillors	4 140	4 055	770	18.6%	770	18.6%	896	22.1%	2 437	60.1%	730	55.6%	22.7%
Debt impairment	6 335	6 335	1 584	25.0%	1 584	25.0%	1 584	25.0%	4 751	75.0%	1 440	75.0%	10.0%
Depreciation and asset impairment	36 802	35 199	9 200	25.0%	9 200	25.0%	7 998	22.7%	26 399	75.0%	16 663	74.1%	(52.0%)
Finance charges	4 121	4 265	-	-	846	20.5%	-	-	846	19.8%	-	2.8%	-
Bulk purchases	59 932	59 932	15 079	25.2%	14 508	24.2%	16 463	27.5%	46 049	76.8%	13 430	71.8%	22.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	108	-	311	-	193	-	611	-	332	-	(42.0%)
Transfers and grants	1 090	1 090	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 190	29 538	8 011	19.9%	12 949	32.2%	9 388	31.8%	30 348	102.7%	11 514	78.1%	(18.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 468)	(35 767)	8 682		(13 380)		(7 385)		(12 084)		(14 274)		
Transfers recognised - capital	16 163	17 163	4 367	27.0%	6 316	39.1%	1 457	8.5%	12 140	70.7%	592	94.9%	146.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 306)	(18 604)	13 048		(7 064)		(5 928)		56		(13 682)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 306)	(18 604)	13 048		(7 064)		(5 928)		56		(13 682)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 306)	(18 604)	13 048		(7 064)		(5 928)		56		(13 682)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 306)	(18 604)	13 048		(7 064)		(5 928)		56		(13 682)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	25 343	20 011	9 852	38.9%	1 282	5.1%	4 069	20.3%	15 203	76.0%	3 782	49.0%	7.6%
National Government	13 283	8 666	9 283	69.9%	21	.2%	(564)	(6.5%)	8 740	100.9%	103	82.2%	(646.3%)
Provincial Government	2 880	2 880	68	2.4%	792	27.5%	1 150	39.9%	2 010	69.8%	462	91.3%	148.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 163	11 546	9 351	57.9%	813	5.0%	586	5.1%	10 750	93.1%	566	71.3%	3.6%
Borrowing	3 300	3 300	-	-	-	-	2 754	83.5%	2 754	83.5%	2 333	14.9%	18.1%
Internally generated funds	5 880	5 165	501	8.5%	469	8.0%	728	14.1%	1 699	32.9%	884	66.1%	(17.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 343	20 011	9 852	38.9%	1 282	5.1%	4 069	20.3%	15 203	76.0%	3 782	49.0%	7.6%
Governance and Administration	2 190	1 572	36	1.7%	63	2.9%	620	39.5%	720	45.8%	168	66.9%	269.5%
Executive & Council	910	510	2	.2%	-	-	112	22.0%	114	22.3%	-	41.3%	(100.0%)
Budget & Treasury Office	530	400	34	6.4%	22	4.2%	209	52.2%	265	66.3%	78	64.4%	167.1%
Corporate Services	750	662	1	.1%	41	5.5%	300	45.3%	342	51.6%	90	72.4%	233.9%
Community and Public Safety	9 780	7 129	230	2.3%	393	4.0%	198	2.8%	820	11.5%	287	27.8%	(31.2%)
Community & Social Services	1 300	1 115	-	-	-	-	24	2.1%	24	2.1%	-	296.4%	(100.0%)
Sport And Recreation	8 000	5 030	-	-	21	.3%	128	2.5%	149	3.0%	-	12.9%	(100.0%)
Public Safety	480	984	230	47.8%	373	77.6%	46	4.7%	648	65.9%	287	6.5%	(84.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 310	1 359	5 000	216.5%	12	.5%	226	16.6%	5 238	385.5%	80	98.6%	181.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 310	1 359	5 000	216.5%	12	.5%	226	16.6%	5 238	385.5%	80	98.6%	181.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 063	9 951	4 586	41.5%	813	7.3%	3 025	30.4%	8 424	84.7%	3 247	47.6%	(6.8%)
Electricity	2 070	1 823	-	-	21	1.0%	1 751	96.0%	1 772	97.2%	286	36.2%	512.7%
Water	3 710	3 711	68	1.8%	792	21.4%	1 400	37.7%	2 260	60.9%	462	87.1%	202.8%
Waste Water Management	4 533	3 867	4 283	94.5%	-	-	(441)	(11.4%)	3 842	99.4%	2 387	46.3%	(118.5%)
Waste Management	750	550	235	31.4%	-	-	315	57.2%	550	100.0%	112	20.8%	182.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	187 252	174 312	66 121	35.3%	45 874	24.5%	51 297	29.4%	163 292	93.7%	44 198	93.0%	16.1%
Property rates, penalties and collection charges	8 181	8 500	4 475	54.7%	1 103	13.5%	801	9.4%	6 379	75.1%	872	91.0%	(8.1%)
Service charges	103 135	93 167	20 204	19.6%	20 087	19.5%	23 375	25.1%	63 667	68.3%	21 956	66.6%	6.5%
Other revenue	4 367	2 606	5 171	118.4%	4 856	111.2%	6 222	238.8%	16 250	623.6%	5 618	-	10.8%
Government - operating	51 890	52 475	21 535	41.5%	17 382	33.5%	11 764	22.4%	50 681	96.6%	11 791	96.8%	(.2%)
Government - capital	16 163	16 563	13 845	85.7%	1 590	9.8%	8 301	50.1%	23 736	143.3%	3 141	98.7%	164.2%
Interest	3 516	1 001	890	25.3%	855	24.3%	833	83.2%	2 578	257.7%	819	206.8%	1.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 152)	(162 830)	(47 671)	28.9%	(48 739)	29.5%	(45 556)	28.0%	(141 966)	87.2%	(41 208)	89.8%	10.6%
Suppliers and employees	(162 971)	(159 946)	(47 671)	29.3%	(47 525)	29.2%	(45 556)	28.5%	(140 751)	88.0%	(41 208)	89.9%	10.6%
Finance charges	(1 091)	(1 794)	-	-	(846)	77.5%	-	-	(846)	47.2%	-	15.6%	-
Transfers and grants	(1 090)	(1 090)	-	-	(368)	33.8%	(1)	-	(369)	33.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	22 100	11 482	18 450	83.5%	(2 865)	(13.0%)	5 740	50.0%	21 326	185.7%	2 990	119.5%	92.0%
Cash Flow from Investing Activities													
Receipts	100	106	-	-	-	-	(4 000)	(3 758.0%)	(4 000)	(3 758.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	100	104	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	3	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(4 000)	-	(4 000)	-	-	-	(100.0%)
Payments	(21 343)	(20 011)	(575)	2.7%	(2 368)	11.1%	(4 069)	20.3%	(7 011)	35.0%	(3 782)	68.8%	7.6%
Capital assets	(21 343)	(20 011)	(575)	2.7%	(2 368)	11.1%	(4 069)	20.3%	(7 011)	35.0%	(3 782)	68.8%	7.6%
Net Cash from/(used) Investing Activities	(21 243)	(19 904)	(575)	2.7%	(2 368)	11.1%	(8 069)	40.5%	(11 011)	55.3%	(3 782)	69.0%	113.3%
Cash Flow from Financing Activities													
Receipts	3 300	5 136	1 736	52.6%	-	-	-	-	1 736	33.8%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 300	5 036	1 736	52.6%	-	-	-	-	1 736	34.5%	-	-	-
Increase (decrease) in consumer deposits	-	100	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 500)	(3 654)	-	-	(1 593)	35.4%	-	-	(1 593)	43.6%	-	47.0%	-
Repayment of borrowing	(4 500)	(3 654)	-	-	(1 593)	35.4%	-	-	(1 593)	43.6%	-	47.0%	-
Net Cash from/(used) Financing Activities	(1 200)	1 482	1 736	(144.7%)	(1 593)	132.7%	-	-	143	9.7%	-	(2.2%)	-
Net Increase/(Decrease) in cash held	(343)	(6 940)	19 611	(5 715.2%)	(6 825)	1 989.1%	(2 328)	33.5%	10 458	(150.7%)	(793)	109.4%	193.8%
Cash/cash equivalents at the year begin:	12 694	11 119	11 095	87.4%	30 706	241.9%	23 881	214.8%	11 095	99.8%	12 757	99.1%	87.2%
Cash/cash equivalents at the year end:	12 351	4 179	30 706	248.6%	23 881	193.3%	21 553	515.8%	21 553	515.8%	11 965	94.3%	80.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 458	10.3%	589	4.2%	531	3.8%	11 537	81.7%	14 116	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 153	53.0%	1 525	9.9%	770	5.0%	4 940	32.1%	15 388	26.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	332	3.7%	51	.6%	34	.4%	8 655	95.4%	9 071	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	588	7.6%	196	2.5%	178	2.3%	6 733	87.5%	7 695	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	767	7.5%	248	2.4%	223	2.2%	9 029	87.9%	10 267	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(20)	(1.8%)	53	4.7%	19	1.7%	1 065	95.4%	1 117	1.9%	-	-	-	-
Total By Income Source	11 278	19.6%	2 662	4.6%	1 755	3.0%	41 960	72.8%	57 655	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	765	8.0%	348	3.6%	268	2.8%	8 234	85.6%	9 615	16.7%	-	-	-	-
Commercial	1 505	51.8%	484	16.7%	105	3.6%	811	27.9%	2 905	5.0%	-	-	-	-
Households	9 008	20.0%	1 830	4.1%	1 382	3.1%	32 915	72.9%	45 135	78.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 278	19.6%	2 662	4.6%	1 755	3.0%	41 960	72.8%	57 655	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	211	100.0%	-	-	-	-	-	-	211	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	211	100.0%	-	-	-	-	-	-	211	100.0%

Contact Details

Municipal Manager	Mr Thabiso Klaas	042 243 6403
Financial Manager	Mr Gerard Goliath	042 243 6405

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	48 691	47 010	12 005	24.7%	1 813	3.7%	-	-	13 818	29.4%	7 760	63.7%	(100.0%)
Property rates	1 826	1 826	2 339	128.1%	-	-	-	-	2 339	128.1%	-	129.2%	-
Property rates - penalties and collection charges	219	344	38	17.5%	71	32.4%	-	-	109	31.8%	92	129.2%	(100.0%)
Service charges - electricity revenue	10 198	7 934	1 322	13.0%	732	7.2%	-	-	2 054	25.9%	1 826	56.7%	(100.0%)
Service charges - water revenue	3 167	3 167	147	4.6%	102	3.2%	-	-	249	7.9%	225	30.0%	(100.0%)
Service charges - sanitation revenue	1 691	1 705	418	24.7%	280	16.5%	-	-	698	40.9%	421	75.4%	(100.0%)
Service charges - refuse revenue	1 433	1 434	358	25.0%	239	16.7%	-	-	597	41.7%	342	75.8%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73	110	41	55.8%	35	48.0%	-	-	76	69.3%	17	119.6%	(100.0%)
Interest earned - external investments	48	48	-	-	2	3.1%	-	-	2	3.1%	0	72.6%	(100.0%)
Interest earned - outstanding debtors	678	855	214	31.5%	220	32.5%	-	-	434	50.8%	361	162.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	32	32	-	-	-	-	-	-	-	-	-	-	-
Agency services	688	688	-	-	-	-	-	-	-	-	-	14.2%	-
Transfers recognised - operational	26 344	26 903	7 033	26.7%	-	-	-	-	7 033	26.1%	4 433	69.0%	(100.0%)
Other own revenue	2 293	1 965	94	4.1%	133	5.8%	-	-	227	11.6%	43	13.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	53 365	49 505	7 429	13.9%	5 089	9.5%	-	-	12 518	25.3%	8 186	59.3%	(100.0%)
Employee related costs	22 295	19 080	4 645	20.8%	3 600	16.1%	-	-	8 245	43.2%	4 641	69.9%	(100.0%)
Remuneration of councillors	1 994	1 994	440	22.1%	305	15.3%	-	-	745	37.4%	462	63.8%	(100.0%)
Debt impairment	668	668	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 203	4 203	-	-	-	-	-	-	-	-	-	-	-
Finance charges	98	98	1	1.5%	1	1.2%	-	-	3	2.6%	5	21.1%	(100.0%)
Bulk purchases	6 320	6 320	-	-	-	-	-	-	-	-	60	27.5%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Contracted services	5 253	5 844	520	9.9%	244	4.6%	-	-	763	13.1%	733	67.3%	(100.0%)
Transfers and grants	-	-	1 151	-	352	-	-	-	1 502	-	764	-	(100.0%)
Other expenditure	12 533	11 297	673	5.4%	587	4.7%	-	-	1 260	11.2%	1 514	47.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 674)	(2 495)	4 576		(3 276)		-		1 300		(426)		
Transfers recognised - capital	16 073	15 924	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 399	13 430	4 576		(3 276)		-		1 300		(426)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 399	13 430	4 576		(3 276)		-		1 300		(426)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 399	13 430	4 576		(3 276)		-		1 300		(426)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 399	13 430	4 576		(3 276)		-		1 300		(426)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 073	16 004	3 950	24.6%	1 993	12.4%	2 458	15.4%	8 401	52.5%	5 063	43.6%	(51.5%)
National Government	16 073	16 004	3 950	24.6%	1 993	12.4%	2 458	15.4%	8 401	52.5%	5 062	42.0%	(51.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 073	16 004	3 950	24.6%	1 993	12.4%	2 458	15.4%	8 401	52.5%	5 062	42.0%	(51.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 073	16 004	3 950	24.6%	1 993	12.4%	2 458	15.4%	8 401	52.5%	5 063	43.6%	(51.5%)
Governance and Administration	65	65	7	11.5%	10	15.7%	-	-	18	27.2%	153	630.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	65	65	7	11.5%	10	15.7%	-	-	18	27.2%	7	15.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	146	-	(100.0%)
Community and Public Safety	3 394	3 325	-	-	-	-	-	-	-	-	4	.5%	(100.0%)
Community & Social Services	2 219	2 151	-	-	-	-	-	-	-	-	1	.3%	(100.0%)
Sport And Recreation	1 175	1 175	-	-	-	-	-	-	-	-	2	1.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 000	2 000	311	15.6%	-	-	515	25.7%	826	41.3%	1 087	88.9%	(52.6%)
Planning and Development	-	-	-	-	-	-	515	-	515	-	-	-	(100.0%)
Road Transport	2 000	2 000	311	15.6%	-	-	-	-	311	15.6%	1 087	103.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 614	10 614	3 632	34.2%	1 983	18.7%	1 943	18.3%	7 558	71.2%	3 820	32.2%	(49.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 390	3 390	1 596	47.1%	341	10.1%	514	15.2%	2 451	72.3%	578	17.5%	(11.1%)
Waste Water Management	7 224	7 224	2 036	28.2%	1 642	22.7%	1 429	19.8%	5 107	70.7%	3 242	37.0%	(55.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	64 764	64 764	18 884	29.2%	8 463	13.1%	8 085	12.5%	35 432	54.7%	17 110	71.8%	(52.7%)
Property rates, penalties and collection charges	2 045	2 045	283	13.9%	632	30.9%	178	8.7%	1 093	53.4%	297	6.1%	(40.2%)
Service charges	16 489	16 489	1 351	8.2%	1 346	8.2%	1 198	7.3%	3 895	23.6%	1 900	-	(37.0%)
Other revenue	3 086	3 086	29	.9%	15	.5%	392	12.7%	437	14.2%	77	-	412.4%
Government - operating	26 344	26 344	11 250	42.7%	3 337	12.7%	4 480	17.0%	19 067	72.4%	8 687	97.0%	(48.4%)
Government - capital	16 073	16 073	5 970	37.1%	3 133	19.5%	1 834	11.4%	10 937	68.0%	6 148	56.0%	(70.2%)
Interest	727	727	-	-	-	-	3	.4%	3	.4%	0	57.5%	563.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 365)	(53 365)	(14 728)	27.6%	(8 034)	15.1%	(7 543)	14.1%	(30 305)	56.8%	(8 186)	83.0%	(7.9%)
Suppliers and employees	(47 443)	(36 629)	(14 726)	31.0%	(8 033)	16.9%	(7 541)	20.6%	(30 300)	82.7%	(8 186)	83.2%	(7.9%)
Finance charges	(668)	(4 203)	(2)	.3%	(1)	.2%	(2)	.1%	(5)	.1%	-	-	(100.0%)
Transfers and grants	(5 253)	(12 533)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 399	11 399	4 156	36.5%	429	3.8%	542	4.8%	5 127	45.0%	8 924	50.2%	(93.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 073)	(16 073)	(2 987)	18.6%	(1 993)	12.4%	(2 458)	15.3%	(7 438)	46.3%	(5 063)	46.6%	(51.5%)
Capital assets	(16 073)	(16 073)	(2 987)	18.6%	(1 993)	12.4%	(2 458)	15.3%	(7 438)	46.3%	(5 063)	46.6%	(51.5%)
Net Cash from/(used) Investing Activities	(16 073)	(16 073)	(2 987)	18.6%	(1 993)	12.4%	(2 458)	15.3%	(7 438)	46.3%	(5 063)	46.6%	(51.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 674)	(4 674)	1 169	(25.0%)	(1 565)	33.5%	(1 916)	41.0%	(2 311)	49.5%	3 861	74.6%	(149.6%)
Cash/cash equivalents at the year begin:	-	15	15	-	1 184	-	(381)	(2 602.5%)	15	100.0%	(638)	2 679.6%	(40.3%)
Cash/cash equivalents at the year end:	(4 674)	(4 659)	1 184	(25.3%)	(381)	8.1%	(2 297)	49.3%	(2 297)	49.3%	3 223	111.7%	(171.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6	.1%	71	1.4%	43	.9%	4 890	97.6%	5 010	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53	1.3%	83	2.1%	111	2.8%	3 750	93.8%	3 997	17.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(60)	(1.8%)	6	.2%	2	.1%	3 384	101.6%	3 331	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	65	1.2%	70	1.2%	69	1.2%	5 397	96.4%	5 601	24.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	59	1.2%	66	1.3%	65	1.3%	4 877	96.2%	5 068	22.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(427)	377.7%	0	(.3%)	0	(.3%)	313	(277.2%)	(113)	(.5%)	-	-	-	-
Total By Income Source	(305)	(1.3%)	296	1.3%	291	1.3%	22 611	98.8%	22 894	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14	3.2%	44	10.3%	65	15.0%	308	71.5%	432	1.9%	-	-	-	-
Commercial	(63)	(4.3%)	29	2.0%	31	2.1%	1 463	100.2%	1 460	6.4%	-	-	-	-
Households	(256)	(1.2%)	223	1.1%	195	.9%	20 840	99.2%	21 002	91.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(305)	(1.3%)	296	1.3%	291	1.3%	22 611	98.8%	22 894	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	959	7.3%	892	6.8%	976	7.4%	10 324	78.5%	13 151	37.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 653	10.6%	726	4.6%	272	1.7%	12 988	83.0%	15 640	44.8%
Auditor-General	606	9.9%	413	6.7%	49	.8%	5 061	82.6%	6 129	17.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 218	9.2%	2 032	5.8%	1 297	3.7%	28 373	81.3%	34 919	100.0%

Contact Details

Municipal Manager	Mr Terra Nkila	049 836 0021
Financial Manager	Ms Delphine Sauls	049 836 0021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	427 637	440 053	122 455	28.6%	97 603	22.8%	55 668	12.7%	275 726	62.7%	86 575	90.8%	(35.7%)
Property rates	52 695	52 694	24 184	45.9%	10 155	19.3%	4 048	7.7%	38 387	72.8%	10 249	85.7%	(60.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	168 727	185 703	34 220	20.3%	56 360	33.4%	11 735	6.3%	102 316	55.1%	23 303	87.0%	(49.6%)
Service charges - water revenue	54 900	54 900	13 413	24.4%	(9 264)	(16.9%)	34 635	63.1%	38 785	70.6%	11 645	70.5%	197.4%
Service charges - sanitation revenue	26 016	26 016	9 617	37.0%	3 256	12.5%	1 084	4.2%	13 957	53.6%	3 986	63.4%	(72.8%)
Service charges - refuse revenue	10 913	10 913	1 753	16.1%	1 795	16.5%	592	5.4%	4 140	37.9%	2 461	52.7%	(75.9%)
Service charges - other	-	-	10	-	5	-	0	-	16	-	49	-	(99.2%)
Rental of facilities and equipment	3 176	3 176	369	11.6%	285	9.0%	119	3.8%	774	24.4%	339	15.3%	(64.9%)
Interest earned - external investments	500	500	3 243	648.6%	4 385	877.0%	1 880	376.1%	9 509	1 901.7%	4 189	9 486.6%	(55.1%)
Interest earned - outstanding debtors	11 393	11 393	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 089	1 089	22	2.0%	7	.6%	1	.1%	29	2.7%	11	5.2%	(93.9%)
Licences and permits	3 448	3 448	600	17.4%	235	6.8%	159	4.6%	994	28.8%	6	(6.2%)	2 412.6%
Agency services	-	-	421	-	(658)	-	(26)	-	(262)	-	(1 300)	-	(98.0%)
Transfers recognised - operational	84 920	80 361	33 357	39.3%	29 224	34.4%	452	.6%	63 033	78.4%	30 376	433.8%	(98.5%)
Other own revenue	9 860	9 860	1 246	12.6%	1 816	18.4%	987	10.0%	4 050	41.1%	1 259	17.8%	(21.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 638	437 920	62 513	14.6%	88 972	20.8%	75 089	17.1%	226 574	51.7%	120 047	63.5%	(37.5%)
Employee related costs	126 773	131 969	34 001	26.8%	39 686	31.3%	34 294	26.0%	107 980	81.8%	31 874	73.5%	7.6%
Remuneration of councillors	9 723	9 723	2 051	21.1%	2 190	22.5%	2 583	26.6%	6 824	70.2%	2 097	74.6%	23.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 502	31 502	5 627	17.9%	5 627	17.9%	5 627	17.9%	16 882	53.6%	5 627	48.5%	-
Finance charges	478	478	1 841	385.2%	2 594	542.8%	227	47.4%	4 662	975.4%	4 345	-	(94.8%)
Bulk purchases	87 574	81 258	15 429	17.6%	4 937	5.6%	13 319	16.4%	33 685	41.5%	54 046	76.7%	(75.4%)
Other Materials	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 734	10 128	1 775	20.3%	2 043	23.4%	2 219	21.9%	6 037	59.6%	236	14.8%	840.5%
Transfers and grants	48 997	48 997	(173)	(.4%)	1 825	3.7%	2 039	4.2%	3 691	7.5%	5 224	28.5%	(61.0%)
Other expenditure	112 257	122 265	1 961	1.7%	30 069	26.8%	14 782	12.1%	46 812	38.3%	16 597	52.2%	(10.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	2 133	59 942		8 631		(19 421)		49 152		(33 472)		
Transfers recognised - capital	-	-	-	-	-	-	357	-	357	-	215	.3%	66.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(0)	2 133	59 942		8 631		(19 064)		49 509		(33 258)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(0)	2 133	59 942		8 631		(19 064)		49 509		(33 258)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(0)	2 133	59 942		8 631		(19 064)		49 509		(33 258)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(0)	2 133	59 942		8 631		(19 064)		49 509		(33 258)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	191 855	85 078	6 833	3.6%	12 429	6.5%	7 288	8.6%	26 550	31.2%	2 457	7.8%	196.6%
National Government	168 780	79 026	6 813	4.0%	6 047	3.6%	2 937	3.7%	15 798	20.0%	2 457	5.8%	19.5%
Provincial Government	996	996	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	10 000	-	-	-	-	-	-	-	-	-	-	6.7%	-
Transfers recognised - capital	179 776	80 022	6 813	3.8%	6 047	3.4%	2 937	3.7%	15 798	19.7%	2 457	5.8%	19.5%
Borrowing	-	-	-	-	6 382	-	4 351	-	10 733	-	-	-	(100.0%)
Internally generated funds	12 079	5 056	20	.2%	-	-	-	-	20	.4%	-	1.8%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	191 855	85 078	6 833	3.6%	12 429	6.5%	7 288	8.6%	26 550	31.2%	2 457	7.8%	196.6%
Governance and Administration	1 200	1 150	341	28.4%	1 136	94.7%	568	49.4%	2 046	177.9%	-	75.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	1 150	341	28.4%	1 136	94.7%	568	49.4%	2 046	177.9%	-	75.6%	(100.0%)
Community and Public Safety	14 300	1 300	705	4.9%	554	3.9%	816	62.8%	2 075	159.6%	-	.7%	(100.0%)
Community & Social Services	3 891	996	440	11.3%	162	4.2%	(143)	(14.3%)	459	46.1%	-	-	(100.0%)
Sport And Recreation	10 409	304	265	2.5%	388	3.7%	959	315.5%	1 612	530.1%	-	1.0%	(100.0%)
Public Safety	-	-	-	-	4	-	-	-	4	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 682	1 201	4 592	31.3%	6 201	42.2%	3 271	272.4%	14 064	1 171.0%	834	25.3%	292.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 682	1 201	4 592	31.3%	6 201	42.2%	3 271	272.4%	14 064	1 171.0%	834	24.0%	292.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	161 674	81 427	1 196	.7%	4 538	2.8%	2 632	3.2%	8 366	10.3%	1 624	6.4%	62.1%
Electricity	7 674	5 114	348	4.5%	18	.2%	-	-	365	7.1%	-	8.7%	-
Water	15 000	26 000	1	-	513	3.4%	457	1.8%	971	3.7%	219	47.7%	108.5%
Waste Water Management	139 000	50 313	847	.6%	4 007	2.9%	2 176	4.3%	7 030	14.0%	1 405	1.8%	54.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	539 856	342 120	122 282	22.7%	97 603	18.1%	46 059	13.5%	265 944	77.7%	80 292	67.4%	(42.6%)
Property rates, penalties and collection charges	44 790	40 518	24 184	54.0%	10 155	22.7%	17 229	42.5%	51 568	127.3%	10 501	27.9%	64.1%
Service charges	222 147	206 731	58 840	26.5%	52 153	23.5%	20 914	10.1%	131 907	63.8%	33 678	132.2%	(37.9%)
Other revenue	5 717	757	2 658	46.5%	1 686	29.5%	2 205	291.3%	6 549	865.1%	4 633	6.2%	(52.4%)
Government - operating	84 920	84 920	33 357	39.3%	29 224	34.4%	452	.5%	63 033	74.2%	30 376	618.8%	(98.5%)
Government - capital	170 389	1 801	-	-	-	-	357	19.8%	357	19.8%	215	-	66.3%
Interest	11 893	7 393	3 243	27.3%	4 385	36.9%	4 902	66.3%	12 531	169.5%	889	-	451.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 774)	(337 078)	(32 897)	11.2%	(84 839)	28.9%	(68 704)	20.4%	(186 439)	55.3%	(126 421)	59.8%	(45.7%)
Suppliers and employees	(243 064)	(259 776)	(31 228)	12.8%	(80 419)	33.1%	(66 439)	25.6%	(178 086)	68.6%	(119 140)	62.6%	(44.2%)
Finance charges	(1 713)	(1 713)	(1 841)	107.5%	(2 594)	151.4%	(227)	13.2%	(4 662)	272.2%	(3 651)	-	(93.8%)
Transfers and grants	(48 997)	(75 589)	173	(.4%)	(1 825)	3.7%	(2 039)	2.7%	(3 691)	4.9%	(3 631)	24.7%	(43.8%)
Net Cash from/(used) Operating Activities	246 082	5 042	89 385	36.3%	12 764	5.2%	(22 645)	(449.1%)	79 505	1 576.9%	(46 129)	(103.5%)	(50.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(64)	-	(64)	-	10 209	1 314.9%	(100.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(256)	(635.2%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(64)	-	(64)	-	10 465	1 775.0%	(100.6%)
Payments	(191 857)	(6 857)	164	(.1%)	(12 429)	6.5%	(1 497)	21.8%	(13 763)	200.7%	(2 423)	(787.1%)	(38.2%)
Capital assets	(191 857)	(6 857)	164	(.1%)	(12 429)	6.5%	(1 497)	21.8%	(13 763)	200.7%	(2 423)	(787.1%)	(38.2%)
Net Cash from/(used) Investing Activities	(191 857)	(6 857)	164	(.1%)	(12 429)	6.5%	(1 562)	22.8%	(13 828)	201.7%	7 786	(1 202.5%)	(120.1%)
Cash Flow from Financing Activities													
Receipts	-	-	64	-	58	-	(93)	-	28	-	18	-	(620.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	64	-	58	-	(93)	-	28	-	18	-	(620.7%)
Payments	(2 500)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 500)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 500)	-	64	(2.6%)	58	(2.3%)	(93)	-	28	-	18	(1.5%)	(620.7%)
Net Increase/(Decrease) in cash held	51 725	(1 815)	89 613	173.2%	393	.8%	(24 300)	1 338.7%	65 705	(3 619.7%)	(38 325)	(248.1%)	(36.6%)
Cash/cash equivalents at the year begin:	9 833	6 920	5 787	58.9%	95 399	970.2%	95 792	1 384.3%	5 787	83.6%	100 079	-	(4.3%)
Cash/cash equivalents at the year end:	61 558	5 105	95 399	155.0%	95 792	155.6%	71 492	1 400.5%	71 492	1 400.5%	61 754	(410.1%)	15.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(7 424)	(56.0%)	3 321	25.0%	2 522	19.0%	14 840	111.9%	13 259	8.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 626	24.5%	4 402	16.3%	3 396	12.6%	12 580	46.6%	27 003	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 299)	(6.7%)	4 158	12.2%	2 924	8.6%	29 365	86.0%	34 148	21.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(18)	152.4%	-	-	-	-	6	(52.4%)	(12)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(6 681)	282.0%	565	(23.8%)	543	(22.9%)	3 204	(135.2%)	(2 370)	(1.5%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(220)	(29.0%)	62	8.2%	90	11.8%	826	109.0%	758	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	87 148	100.0%	87 148	53.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(562)	(27.4%)	13	.6%	75	3.7%	2 523	123.1%	2 049	1.3%	-	-	-	-
Total By Income Source	(10 579)	(6.5%)	12 520	7.7%	9 551	5.9%	150 492	92.9%	161 984	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(69)	(1.2%)	780	13.4%	351	6.1%	4 742	81.7%	5 803	3.6%	-	-	-	-
Commercial	(3 809)	(11.5%)	4 280	12.9%	3 277	9.9%	29 384	88.7%	33 131	20.5%	-	-	-	-
Households	(5 587)	(6.4%)	6 395	7.3%	5 071	5.8%	82 074	93.3%	87 954	54.3%	-	-	-	-
Other	(1 114)	(3.2%)	1 066	3.0%	851	2.4%	34 292	97.7%	35 095	21.7%	-	-	-	-
Total By Customer Group	(10 579)	(6.5%)	12 520	7.7%	9 551	5.9%	150 492	92.9%	161 984	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	8	-	-	-	44 643	100.0%	44 650	53.3%
Bulk Water	-	-	-	-	560	8.7%	5 894	91.3%	6 453	7.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	263	1.2%	597	2.7%	206	.9%	21 173	95.2%	22 239	26.5%
Auditor-General	-	-	-	-	-	-	10 427	100.0%	10 427	12.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	263	.3%	604	.7%	766	.9%	82 137	98.1%	83 770	100.0%

Contact Details

Municipal Manager	Ms Riana Meiring	046 603 6131
Financial Manager	Mr Marius Crouse	046 603 6209

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	390 009	334 615	91 986	23.6%	81 852	21.0%	66 060	19.7%	239 897	71.7%	76 789	111.5%	(14.0%)
Property rates	93 797	95 310	22 580	24.1%	20 039	21.4%	16 996	17.8%	59 615	62.5%	21 052	89.0%	(19.3%)
Property rates - penalties and collection charges	-	-	-		-		-		-		1 501		(100.0%)
Service charges - electricity revenue	59 717	59 717	14 677	24.6%	14 525	24.3%	12 864	21.5%	42 065	70.4%	13 050	74.1%	(1.4%)
Service charges - water revenue	34 056	34 056	7 825	23.0%	8 478	24.9%	4 869	14.3%	21 171	62.2%	8 350	60.6%	(41.7%)
Service charges - sanitation revenue	18 441	18 441	4 678	25.4%	4 683	25.4%	(1 501)	(8.1%)	7 860	42.6%	3 792	69.5%	(139.6%)
Service charges - refuse revenue	17 772	20 736	5 474	30.8%	4 335	24.4%	(599)	(2.9%)	9 211	44.4%	3 844	79.9%	(115.6%)
Service charges - other	4 348	526	38	.9%	279	6.4%	303	57.5%	620	117.7%	297	89.6%	1.8%
Rental of facilities and equipment	1 225	4 284	984	80.3%	194	15.9%	615	14.4%	1 793	41.9%	181	48.2%	239.3%
Interest earned - external investments	593	593	1 985	334.6%	498	84.0%	146	24.5%	2 629	443.1%	138	144.2%	5.7%
Interest earned - outstanding debtors	6 367	6 367	-	-	1 665	26.1%	1 656	26.0%	3 320	52.2%	768	44.7%	115.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	714	714	171	24.0%	86	12.1%	123	17.2%	380	53.2%	184	57.6%	(33.4%)
Licences and permits	2 414	4 510	936	38.8%	466	19.3%	542	12.0%	1 944	43.1%	714	86.8%	(24.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	75 832	82 072	28 552	37.7%	23 174	30.6%	29 954	36.5%	81 680	99.5%	21 276	-	40.8%
Other own revenue	74 191	6 746	3 939	5.3%	3 395	4.6%	78	1.2%	7 412	109.9%	1 622	1 030.5%	(95.2%)
Gains on disposal of PPE	543	543	149	27.4%	33	6.1%	16	2.9%	198	36.5%	19	5.8%	(16.3%)
Operating Expenditure	327 187	334 615	66 164	20.2%	81 659	25.0%	73 062	21.8%	220 886	66.0%	66 433	104.4%	10.0%
Employee related costs	104 096	106 864	23 556	22.6%	29 355	28.2%	25 889	24.2%	78 800	73.7%	22 832	75.8%	13.4%
Remuneration of councillors	3 612	5 954	1 414	39.1%	943	26.1%	5 115	85.9%	7 471	125.5%	1 304	58.1%	292.4%
Debt impairment	2 359	16 581	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 914	4 914	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 554	2 754	-	-	273	10.7%	743	27.0%	1 016	36.9%	-	13.6%	(100.0%)
Bulk purchases	49 795	49 876	13 964	28.0%	5 974	12.0%	4 501	9.0%	24 438	49.0%	10 225	50.5%	(56.0%)
Other Materials	-	-	-	-	1 190	-	643	-	1 833	-	766	-	(16.0%)
Contracted services	15 604	14 191	-	-	3 591	23.0%	2 664	18.8%	6 254	44.1%	3 843	91.8%	(30.7%)
Transfers and grants	3 505	1 080	2 868	81.8%	12 391	353.5%	(5 694)	(527.2%)	9 565	885.7%	11 747	5 633.7%	(148.5%)
Other expenditure	140 581	132 235	24 363	17.3%	27 943	19.9%	39 202	29.6%	91 508	69.2%	15 717	145.1%	149.4%
Loss on disposal of PPE	166	166	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	62 822	0	25 821		192		(7 002)		19 011		10 355		
Transfers recognised - capital	10 668	33 442	4 845	45.4%	10 264	96.2%	11 025	33.0%	26 135	78.1%	8 852	82.6%	24.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 491	33 442	30 667		10 456		4 023		45 146		19 207		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	73 491	33 442	30 667		10 456		4 023		45 146		19 207		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 491	33 442	30 667		10 456		4 023		45 146		19 207		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 491	33 442	30 667		10 456		4 023		45 146		19 207		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	36 737	31 642	5 623	15.3%	13 537	36.8%	6 325	20.0%	25 486	80.5%	9 142	83.1%	(30.8%)
National Government	30 840	31 642	4 750	15.4%	4 074	13.2%	2 701	8.5%	11 525	36.4%	11	53.7%	25 528.0%
Provincial Government	1 000	-	-	-	3 133	313.3%	108	-	3 241	-	2 789	312.9%	(96.1%)
District Municipality	-	-	874	-	997	-	1 835	-	3 706	-	2 231	-	(17.8%)
Other transfers and grants	-	-	-	-	5 108	-	1 385	-	6 493	-	440	-	214.7%
Transfers recognised - capital	31 840	31 642	5 623	17.7%	13 312	41.8%	6 030	19.1%	24 965	78.9%	5 471	76.4%	10.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 897	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	225	-	296	-	521	-	3 671	-	(92.0%)
Capital Expenditure Standard Classification	36 737	31 642	5 623	15.3%	13 537	36.8%	6 325	20.0%	25 486	80.5%	9 142	83.1%	(30.8%)
Governance and Administration	677	480	-	-	51	7.5%	488	101.8%	539	112.4%	55	55.2%	789.3%
Executive & Council	-	-	-	-	5	-	-	-	5	-	20	12.2%	(100.0%)
Budget & Treasury Office	677	480	-	-	31	4.6%	488	101.8%	519	108.3%	11	75.3%	4 533.3%
Corporate Services	-	-	-	-	14	-	-	-	14	-	24	60.0%	(100.0%)
Community and Public Safety	8 597	3 900	6	.1%	535	6.2%	610	15.6%	1 151	29.5%	9	115.3%	6 412.7%
Community & Social Services	8 137	3 900	-	-	489	6.0%	67	1.7%	556	14.2%	9	40.0%	610.2%
Sport And Recreation	-	-	6	-	-	-	544	-	549	-	-	-	(100.0%)
Public Safety	460	-	-	-	46	10.1%	-	-	46	-	-	22.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 700	3 900	-	-	5 024	295.5%	1 311	33.6%	6 335	162.4%	3 625	318.4%	(63.8%)
Planning and Development	700	2 900	-	-	4 734	676.3%	912	31.4%	5 646	194.7%	3 309	934.8%	(72.4%)
Road Transport	1 000	1 000	-	-	289	28.9%	399	39.9%	689	68.9%	316	101.8%	26.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 763	23 363	5 618	21.8%	7 927	30.8%	3 915	16.8%	17 461	74.7%	5 453	64.9%	(28.2%)
Electricity	200	-	-	-	-	-	-	-	-	-	-	-	-
Water	11 525	11 325	3 735	32.4%	6 884	59.7%	2 720	24.0%	13 340	117.8%	3 221	58.8%	(15.5%)
Waste Water Management	14 038	-	1 882	13.4%	1 026	7.3%	1 195	-	4 103	-	2 231	320.8%	(46.4%)
Waste Management	-	12 038	-	-	17	-	-	-	17	.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	363 978	365 642	105 278	28.9%	119 393	32.8%	127 068	34.8%	351 739	96.2%	119 648	119.6%	6.2%
Property rates, penalties and collection charges	93 797	95 310	22 580	24.1%	20 039	21.4%	17 570	18.4%	60 188	63.2%	22 553	94.7%	(22.1%)
Service charges	134 333	133 476	32 692	24.3%	32 762	24.4%	29 912	22.4%	95 365	71.4%	29 333	73.9%	2.0%
Other revenue	16 320	14 381	14 625	89.6%	30 991	189.9%	20 397	141.8%	66 012	459.0%	36 727	-	(44.5%)
Government - operating	75 832	82 072	28 552	37.7%	23 174	30.6%	35 935	43.8%	87 661	106.8%	21 277	66.7%	68.9%
Government - capital	36 737	33 442	4 845	13.2%	10 264	27.9%	22 571	67.5%	37 681	112.7%	8 852	79.6%	155.0%
Interest	6 960	6 960	1 985	28.5%	2 163	31.1%	683	9.8%	4 831	69.4%	906	90.6%	(24.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(320 343)	(332 716)	(66 471)	20.7%	(106 679)	33.3%	(106 809)	32.1%	(279 959)	84.1%	(100 009)	253.7%	6.8%
Suppliers and employees	(317 184)	(328 881)	(63 603)	20.1%	(104 218)	32.9%	(100 928)	30.7%	(268 749)	81.7%	(88 262)	229.4%	14.3%
Finance charges	(2 554)	(2 754)	-	-	(273)	10.7%	(743)	27.0%	(1 016)	36.9%	-	40.7%	(100.0%)
Transfers and grants	(605)	(1 080)	(2 868)	474.1%	(2 188)	361.6%	(5 138)	475.8%	(10 195)	943.9%	(11 747)	-	(56.3%)
Net Cash from/(used) Operating Activities	43 635	32 926	38 807	88.9%	12 713	29.1%	20 259	61.5%	71 780	218.0%	19 639	27.3%	3.2%
Cash Flow from Investing Activities													
Receipts	543	377	149	27.4%	33	6.1%	12	3.3%	194	51.6%	19	11.9%	(34.4%)
Proceeds on disposal of PPE	543	377	149	27.4%	33	6.1%	12	3.3%	194	51.6%	19	11.9%	(34.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 017)	-	(5 658)	7.6%	(13 537)	18.3%	(6 325)	-	(25 521)	-	(9 142)	63.0%	(30.8%)
Capital assets	(74 017)	-	(5 658)	7.6%	(13 537)	18.3%	(6 325)	-	(25 521)	-	(9 142)	63.0%	(30.8%)
Net Cash from/(used) Investing Activities	(73 474)	377	(5 509)	7.5%	(13 504)	18.4%	(6 313)	(1 676.2%)	(25 326)	(6 724.3%)	(9 123)	63.2%	(30.8%)
Cash Flow from Financing Activities													
Receipts	1 725	-	15	.8%	13	.8%	18	-	46	-	4	2.1%	347.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 725	-	15	.8%	13	.8%	18	-	46	-	4	2.1%	347.3%
Payments	-	-	-	-	-	-	(1 981)	-	(1 981)	-	(2 724)	138.8%	(27.3%)
Repayment of borrowing	-	-	-	-	-	-	(1 981)	-	(1 981)	-	(2 724)	138.8%	(27.3%)
Net Cash from/(used) Financing Activities	1 725	-	15	.8%	13	.8%	(1 962)	-	(1 934)	-	(2 720)	224.3%	(27.9%)
Net Increase/(Decrease) in cash held	(28 115)	33 303	33 312	(118.5%)	(777)	2.8%	11 984	36.0%	44 519	133.7%	7 796	12.4%	53.7%
Cash/cash equivalents at the year begin:	154 133	139	-	-	33 312	21.6%	32 535	23 334.1%	-	-	(1 710)	(48.9%)	(2 002.3%)
Cash/cash equivalents at the year end:	126 018	33 442	33 312	26.4%	32 535	25.8%	44 519	133.1%	44 519	133.1%	6 086	3.9%	631.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 134	4.6%	1 435	5.9%	1 138	4.7%	20 739	84.8%	24 446	22.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 600	29.3%	1 301	10.6%	651	5.3%	6 727	54.8%	12 280	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 918	20.1%	2 436	9.9%	1 551	6.3%	15 583	63.6%	24 488	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	604	5.4%	454	4.1%	415	3.7%	9 708	86.8%	11 181	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	548	5.2%	480	4.5%	373	3.5%	9 177	86.8%	10 578	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	12 003	100.0%	12 003	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 510)	(16.9%)	293	2.0%	234	1.6%	16 823	113.4%	14 840	13.5%	-	-	-	-
Total By Income Source	8 294	7.6%	6 399	5.8%	4 362	4.0%	90 760	82.6%	109 815	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	97	3.3%	160	5.5%	186	6.3%	2 490	84.9%	2 933	2.7%	-	-	-	-
Commercial	920	43.4%	453	21.4%	107	5.0%	641	30.2%	2 121	1.9%	-	-	-	-
Households	7 278	6.9%	5 786	5.5%	4 069	3.9%	87 629	83.6%	104 761	95.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 294	7.6%	6 399	5.8%	4 362	4.0%	90 760	82.6%	109 815	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	R Dumezweni	046 624 1140
Financial Manager	Howard Dredge	046 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	142 362	135 977	25 947	18.2%	9 217	6.5%	38 566	28.4%	73 730	54.2%	22 456	57.7%	71.7%
Property rates	12 781	35 836	-	-	3 345	26.2%	5 142	14.3%	8 487	23.7%	5 485	163.7%	(6.3%)
Property rates - penalties and collection charges	-	-	-	-	59		-	-	59	-	-	-	-
Service charges - electricity revenue	20 089	7 034	-	-	612	3.0%	4 697	66.8%	5 309	75.5%	3 237	52.4%	45.1%
Service charges - water revenue	7 624	5 939	-	-	574	7.5%	6 591	111.0%	7 165	120.6%	7 326	176.2%	(10.0%)
Service charges - sanitation revenue	2 081	2 758	-	-	460	22.1%	818	29.7%	1 279	46.4%	1 012	94.4%	(19.2%)
Service charges - refuse revenue	4 608	5 262	-	-	879	19.1%	1 552	29.5%	2 430	46.2%	1 856	84.4%	(16.4%)
Service charges - other	-	-	-	-	-		-	-	-	-	-	-	-
Rental of facilities and equipment	121	26	7	5.7%	4	3.1%	5	21.5%	16	63.5%	32	84.4%	(82.8%)
Interest earned - external investments	186	1 439	55	29.8%	113	60.6%	309	21.5%	477	33.1%	145	719.6%	112.5%
Interest earned - outstanding debtors	7 111	2 284	-	-	-	-	-	-	-	-	2 137	62.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	609	4 038	891	146.3%	187	30.7%	156	3.9%	1 235	30.6%	59	42.4%	165.4%
Licences and permits	1 302	1 628	117	9.0%	152	11.6%	461	28.3%	729	44.8%	0	.1%	110 080.4%
Agency services	1 363	1 711	89	6.6%	230	16.9%	582	34.0%	902	52.7%	377	71.4%	54.5%
Transfers recognised - operational	61 809	61 190	23 424	37.9%	1 676	2.7%	14 555	23.8%	39 655	64.8%	735	3.8%	1 880.1%
Other own revenue	22 678	6 832	1 363	6.0%	928	4.1%	3 697	54.1%	5 988	87.6%	53	3.0%	6 936.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	159 218	200 415	39 294	24.7%	23 693	14.9%	32 245	16.1%	95 232	47.5%	26 005	49.9%	24.0%
Employee related costs	47 294	47 328	11 555	24.4%	7 940	16.8%	11 406	24.1%	30 902	65.3%	9 494	62.1%	20.1%
Remuneration of councillors	5 301	5 953	5 322	100.4%	894	16.9%	1 852	31.1%	8 068	135.5%	1 274	74.7%	45.3%
Debt impairment	18 873	29 489	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 500	44 839	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 054	3 024	168	15.9%	422	40.1%	284	9.4%	874	28.9%	196	29.5%	45.3%
Bulk purchases	19 047	19 047	9 713	51.0%	2 962	15.6%	5 312	27.9%	17 987	94.4%	5 346	75.1%	(.6%)
Other Materials	7 097	6 108	318	4.5%	2 496	35.2%	425	7.0%	3 239	53.0%	377	54.0%	12.7%
Contracted services	1 951	3 527	3 537	181.3%	1 640	84.1%	1 647	46.7%	6 824	193.5%	897	96.4%	83.7%
Transfers and grants	-	-	513	-	185	-	59	-	757	-	2 721	68.7%	(97.8%)
Other expenditure	41 101	41 100	8 169	19.9%	7 154	17.4%	11 258	27.4%	26 581	64.7%	5 699	49.3%	97.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 856)	(64 438)	(13 347)		(14 476)		6 321		(21 502)		(3 549)		
Transfers recognised - capital	23 620	26 120	16 587	70.2%	6 324	26.8%	4 500	17.2%	27 412	104.9%	2 583	54.7%	74.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 764	(38 318)	3 240		(8 151)		10 821		5 910		(966)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 764	(38 318)	3 240		(8 151)		10 821		5 910		(966)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 764	(38 318)	3 240		(8 151)		10 821		5 910		(966)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 764	(38 318)	3 240		(8 151)		10 821		5 910		(966)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	45 065	33 848	11 626	25.8%	2 988	6.6%	5 234	15.5%	19 848	58.6%	2 631	50.0%	98.9%
National Government	23 620	26 120	11 059	46.8%	2 861	12.1%	3 816	14.6%	17 736	67.9%	2 626	53.9%	45.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 620	26 120	11 059	46.8%	2 861	12.1%	3 816	14.6%	17 736	67.9%	2 626	51.7%	45.3%
Borrowing	-	-	566	-	-	-	-	-	566	-	-	-	-
Internally generated funds	21 445	7 728	2	-	127	.6%	1 418	18.3%	1 547	20.0%	5	33.1%	27 181.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 065	33 848	11 626	25.8%	2 988	6.6%	5 234	15.5%	19 848	58.6%	2 631	50.0%	98.9%
Governance and Administration	17 000	6 288	566	3.3%	9	.1%	1 163	18.5%	1 737	27.6%	5	22.6%	22 264.4%
Executive & Council	13 482	2 000	-	-	-	-	664	33.2%	664	33.2%	-	-	(100.0%)
Budget & Treasury Office	1 588	490	-	-	9	.6%	473	96.5%	482	98.3%	5	32.6%	8 998.8%
Corporate Services	1 930	3 798	566	29.3%	-	-	26	.7%	592	15.6%	-	2.1%	(100.0%)
Community and Public Safety	5 911	4 247	508	8.6%	734	12.4%	837	19.7%	2 079	49.0%	270	13.8%	210.2%
Community & Social Services	1 897	-	-	-	12	.7%	30	-	43	-	-	7.0%	(100.0%)
Sport And Recreation	3 604	4 247	506	14.0%	718	19.9%	807	19.0%	2 031	47.8%	270	17.2%	198.9%
Public Safety	410	-	2	.4%	4	1.0%	-	-	6	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 959	17 194	7 715	43.0%	1 715	9.6%	3 234	18.8%	12 664	73.7%	1 416	17.2%	128.5%
Planning and Development	2 205	1 440	-	-	93	4.2%	225	15.6%	318	22.1%	-	-	(100.0%)
Road Transport	15 754	15 754	7 715	49.0%	1 614	10.2%	3 009	19.1%	12 338	78.3%	1 416	16.6%	112.6%
Environmental Protection	-	-	-	-	9		-	-	9	-	-	-	-
Trading Services	4 195	6 119	2 838	67.6%	530	12.6%	-	-	3 367	55.0%	941	189.5%	(100.0%)
Electricity	700	412	1 265	180.7%	488	69.8%	-	-	1 753	425.7%	-	-	-
Water	288	2 500	-	-	41	14.4%	-	-	41	1.7%	-	-	-
Waste Water Management	3 207	3 207	1 573	49.0%	-	-	-	-	1 573	49.0%	941	488.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	137 406	226 044	69 368	50.5%	89 422	65.1%	59 114	26.2%	217 905	96.4%	45 357	140.2%	30.3%
Property rates, penalties and collection charges	14 213	10 058	290	2.0%	246	1.7%	7 199	71.6%	7 734	76.9%	2 057	16.7%	249.9%
Service charges	13 377	19 864	8 444	63.1%	5 492	41.1%	5 084	25.6%	19 020	95.7%	3 327	33.3%	52.8%
Other revenue	20 630	105 134	24 106	116.8%	53 407	258.9%	26 020	24.7%	103 533	98.5%	9 490	238.1%	174.2%
Government - operating	61 809	61 318	26 816	43.4%	21 722	35.1%	13 796	22.5%	62 334	101.7%	16 369	26 275.2%	(15.7%)
Government - capital	23 620	26 936	9 713	41.1%	8 443	35.7%	6 707	24.9%	24 863	92.3%	13 047	-	(48.6%)
Interest	3 757	2 733	-	-	113	3.0%	309	11.3%	421	15.4%	1 067	-	(71.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 989)	(190 489)	(54 855)	48.5%	(82 851)	73.3%	(53 374)	28.0%	(191 081)	100.3%	(45 361)	128.3%	17.7%
Suppliers and employees	(110 747)	(189 195)	(54 729)	49.4%	(82 027)	74.1%	(53 285)	28.2%	(190 041)	100.4%	(43 663)	136.7%	22.0%
Finance charges	(478)	(1 294)	(127)	26.5%	(824)	172.3%	(89)	6.9%	(1 040)	80.4%	(150)	18.6%	(40.6%)
Transfers and grants	(1 764)	-	-	-	-	-	-	-	-	-	(1 547)	50.6%	(100.0%)
Net Cash from/(used) Operating Activities	24 417	35 554	14 513	59.4%	6 571	26.9%	5 740	16.1%	26 824	75.4%	(4)	2 975.5%	(151 307.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 063)	(33 348)	(11 626)	25.8%	(8 705)	19.3%	(5 127)	15.4%	(25 458)	76.3%	(3 016)	51.5%	70.0%
Capital assets	(45 063)	(33 348)	(11 626)	25.8%	(8 705)	19.3%	(5 127)	15.4%	(25 458)	76.3%	(3 016)	51.5%	70.0%
Net Cash from/(used) Investing Activities	(45 063)	(33 348)	(11 626)	25.8%	(8 705)	19.3%	(5 127)	15.4%	(25 458)	76.3%	(3 016)	51.5%	70.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(250)	-	-	(750)	-	-	-	(750)	300.0%	-	54.6%	-
Repayment of borrowing	-	(250)	-	-	(750)	-	-	-	(750)	300.0%	-	54.6%	-
Net Cash from/(used) Financing Activities	-	(250)	-	-	(750)	-	-	-	(750)	300.0%	-	54.6%	-
Net Increase/(Decrease) in cash held	(20 646)	1 956	2 886	(14.0%)	(2 884)	14.0%	613	31.3%	616	31.5%	(3 020)	(2.6%)	(120.3%)
Cash/cash equivalents at the year begin:	7 335	611	611	8.3%	3 498	47.7%	614	100.4%	611	100.0%	4 634	(12.5%)	(86.8%)
Cash/cash equivalents at the year end:	(13 311)	2 567	3 498	(26.3%)	614	(4.6%)	1 227	47.8%	1 227	47.8%	1 614	(4.6%)	(24.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 433	3.7%	3 395	1.7%	7 078	3.5%	184 039	91.1%	201 945	100.0%	-	-	-	-
Total By Income Source	7 433	3.7%	3 395	1.7%	7 078	3.5%	184 039	91.1%	201 945	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 198	14.3%	419	1.4%	1 186	4.0%	23 569	80.2%	29 371	14.5%	-	-	-	-
Commercial	797	8.6%	854	9.2%	1 290	13.9%	6 316	68.2%	9 258	4.6%	-	-	-	-
Households	2 437	1.5%	2 121	1.3%	4 602	2.8%	154 155	94.4%	163 315	80.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 433	3.7%	3 395	1.7%	7 078	3.5%	184 039	91.1%	201 945	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	19	.4%	-	-	-	-	5 039	99.6%	5 058	36.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	970	53.0%	408	22.3%	-	-	452	24.7%	1 830	13.1%
Auditor-General	1 513	21.3%	89	1.2%	151	2.1%	5 361	75.4%	7 114	50.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 503	17.9%	496	3.5%	151	1.1%	10 852	77.5%	14 002	100.0%

Contact Details

Municipal Manager	Mr L M R Ngoqo	042 230 7701
Financial Manager	Mr Ponco Nkosazana	042 230 7706

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	58 775	46 875	22 657	38.5%	13 334	22.7%	14 297	30.5%	50 287	107.3%	10 740	79.6%	33.1%
Property rates	4 814	4 825	4 845	100.6%	(10)	(.2%)	(33)	(.7%)	4 802	99.5%	(16)	100.2%	111.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 637	11 388	2 960	23.4%	2 714	21.5%	2 725	23.9%	8 399	73.8%	2 490	69.1%	9.4%
Service charges - water revenue	4 339	4 219	889	20.5%	1 220	28.1%	1 264	30.0%	3 373	79.9%	1 159	76.6%	9.1%
Service charges - sanitation revenue	2 770	2 721	657	23.7%	654	23.6%	625	22.9%	1 935	71.1%	571	71.8%	9.4%
Service charges - refuse revenue	3 183	3 130	783	24.6%	782	24.6%	782	25.0%	2 347	75.0%	681	73.8%	14.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	309	156	15	4.8%	64	20.8%	6	4.2%	85	54.9%	9	78.8%	(26.4%)
Interest earned - external investments	121	40	12	10.0%	5	4.2%	9	21.3%	26	64.2%	24	49.7%	(64.1%)
Interest earned - outstanding debtors	530	250	65	12.2%	59	11.1%	121	48.4%	245	97.8%	138	78.7%	(12.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	1	35.4%	-	-	1	25.0%	1	60.5%	(1)	40.0%	(162.5%)
Licences and permits	832	635	177	21.3%	140	16.8%	75	11.9%	392	61.8%	188	47.8%	(59.9%)
Agency services	756	680	174	23.1%	163	21.6%	103	15.1%	441	64.8%	233	65.5%	(55.7%)
Transfers recognised - operational	28 053	18 595	12 003	42.8%	7 409	26.4%	8 561	46.0%	27 973	150.4%	5 186	82.7%	65.1%
Other own revenue	427	234	76	17.7%	76	17.8%	57	24.5%	209	89.6%	79	151.2%	(27.1%)
Gains on disposal of PPE	-	-	0	-	58	-	-	-	59	-	0	100.6%	(100.0%)
Operating Expenditure	78 032	78 233	16 094	20.6%	23 205	29.7%	12 666	16.2%	51 965	66.4%	14 066	55.1%	(10.0%)
Employee related costs	24 696	24 941	5 447	22.1%	6 538	26.5%	4 998	20.0%	16 982	68.1%	5 188	74.5%	(3.7%)
Remuneration of councillors	1 859	1 847	438	23.6%	438	23.6%	527	28.5%	1 404	76.0%	416	70.6%	26.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 000	16 465	-	-	8 000	50.0%	-	-	8 000	48.6%	-	-	-
Finance charges	1 305	1 305	206	15.8%	235	18.0%	263	20.2%	704	53.9%	191	53.8%	37.7%
Bulk purchases	10 620	12 000	3 513	33.1%	2 292	21.6%	2 295	19.1%	8 101	67.5%	2 273	78.1%	1.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	7 328	7 467	2 164	29.5%	1 334	18.2%	1 356	18.2%	4 854	65.0%	1 123	72.5%	20.7%
Other expenditure	16 225	14 207	4 326	26.7%	4 368	26.9%	3 028	21.3%	11 723	82.5%	4 874	64.5%	(37.9%)
Loss on disposal of PPE	-	-	-	-	-	-	198	-	198	-	-	-	(100.0%)
Surplus/(Deficit)	(19 258)	(31 358)	6 563		(9 871)		1 631		(1 678)		(3 326)		
Transfers recognised - capital	34 051	38 521	-	-	-	-	3 000	7.8%	3 000	7.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 793	7 163	6 563		(9 871)		4 631		1 322		(3 326)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 793	7 163	6 563		(9 871)		4 631		1 322		(3 326)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 793	7 163	6 563		(9 871)		4 631		1 322		(3 326)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 793	7 163	6 563		(9 871)		4 631		1 322		(3 326)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	31 449	34 257	9 654	30.7%	8 000	25.4%	10 966	32.0%	28 619	83.5%	14 230	55.6%	(22.9%)
National Government	29 064	32 676	9 654	33.2%	8 000	27.5%	10 966	33.6%	28 619	87.6%	14 213	62.2%	(22.9%)
Provincial Government	1 593	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 657	32 676	9 654	31.5%	8 000	26.1%	10 966	33.6%	28 619	87.6%	14 213	58.6%	(22.9%)
Borrowing	792	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 581	-	-	-	-	-	-	-	-	17	51.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 449	34 257	9 654	30.7%	8 000	25.4%	10 966	32.0%	28 619	83.5%	14 230	55.6%	(22.9%)
Governance and Administration	1 581	1 581	-	-	-	-	194	12.3%	194	12.3%	17	1.2%	1 068.0%
Executive & Council	792	792	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	789	789	-	-	-	-	194	24.6%	194	24.6%	17	23.8%	1 068.0%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 556	1 556	37	2.4%	-	-	-	-	37	2.4%	404	23.2%	(100.0%)
Community & Social Services	389	389	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 167	1 167	37	3.2%	-	-	-	-	37	3.2%	373	17.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	31	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 511	3 511	531	15.1%	1 859	52.9%	1 550	44.1%	3 939	112.2%	2 348	106.6%	(34.0%)
Planning and Development	-	-	30	-	218	-	8	-	256	-	-	-	(100.0%)
Road Transport	3 511	3 511	501	14.3%	1 640	46.7%	1 542	43.9%	3 683	104.9%	2 348	106.6%	(34.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 801	27 609	9 086	36.6%	6 142	24.8%	9 222	33.4%	24 449	88.6%	11 461	54.8%	(19.5%)
Electricity	175	175	23	13.3%	56	31.9%	46	26.1%	125	71.2%	417	46.2%	(89.0%)
Water	22 696	25 503	8 249	36.3%	6 086	26.8%	9 176	36.0%	23 511	92.2%	10 957	57.4%	(16.3%)
Waste Water Management	1 930	1 930	814	42.2%	-	-	-	-	814	42.2%	88	6.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	92 828	59 834	29 862	32.2%	25 244	27.2%	6 699	11.2%	61 805	103.3%	22 233	78.7%	(69.9%)
Property rates, penalties and collection charges	4 814	4 925	1 265	26.3%	666	13.8%	367	7.5%	2 298	46.7%	157	71.0%	133.7%
Service charges	22 930	24 461	2 808	12.2%	3 017	13.2%	2 322	9.5%	8 147	33.3%	3 459	54.1%	(32.9%)
Other revenue	2 329	1 743	2 569	110.3%	4 552	195.5%	910	52.2%	8 032	460.7%	7 666	-	(88.1%)
Government - operating	28 054	28 415	11 989	42.7%	7 403	26.4%	744	2.6%	20 136	70.9%	5 169	74.1%	(85.6%)
Government - capital	34 051	-	11 222	33.0%	9 601	28.2%	2 356	-	23 179	-	5 758	52.7%	(59.1%)
Interest	651	290	9	1.3%	5	.8%	(0)	(.1%)	13	4.6%	23	9.0%	(101.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 361)	(57 086)	(18 694)	32.0%	(15 949)	27.3%	(7 108)	12.5%	(41 752)	73.1%	(16 112)	93.6%	(55.9%)
Suppliers and employees	(57 056)	(56 736)	(18 472)	32.4%	(15 822)	27.7%	(6 942)	12.2%	(41 236)	72.7%	(16 073)	95.2%	(56.8%)
Finance charges	(1 305)	(350)	(7)	.5%	(48)	3.6%	(20)	5.7%	(75)	21.3%	(39)	18.3%	(49.2%)
Transfers and grants	-	-	(215)	-	(79)	-	(147)	-	(441)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 467	2 749	11 167	32.4%	9 294	27.0%	(409)	(14.9%)	20 053	729.5%	6 121	60.5%	(106.7%)
Cash Flow from Investing Activities													
Receipts	-	60	2 072	-	4 837	-	4 152	6 919.2%	11 060	18 433.1%	-	(16 469.2%)	(100.0%)
Proceeds on disposal of PPE	-	60	-	-	58	-	-	-	58	97.3%	-	-	-
Decrease in non-current debtors	-	-	1 353	-	-	-	-	-	1 353	-	-	-	-
Decrease in other non-current receivables	-	-	264	-	-	-	-	-	264	-	-	-	-
Decrease (increase) in non-current investments	-	-	455	-	4 778	-	4 152	-	9 385	-	-	10 979.5%	(100.0%)
Payments	(31 452)	-	(15 777)	50.2%	(7 868)	25.0%	(6 637)	-	(30 282)	-	(7 327)	38.0%	(9.4%)
Capital assets	(31 452)	-	(15 777)	50.2%	(7 868)	25.0%	(6 637)	-	(30 282)	-	(7 327)	38.0%	(9.4%)
Net Cash from/(used) Investing Activities	(31 452)	60	(13 705)	43.6%	(3 031)	9.6%	(2 485)	(4 141.7%)	(19 222)	(32 036.4%)	(7 327)	53.8%	(66.1%)
Cash Flow from Financing Activities													
Receipts	907	-	2	.2%	(119)	(13.1%)	(170)	-	(287)	-	575	29.7%	(129.5%)
Short term loans	-	-	-	-	(71)	-	(47)	-	(118)	-	(180)	-	(73.9%)
Borrowing long term/refinancing	903	-	-	-	(50)	(5.5%)	(124)	-	(173)	-	754	37.6%	(116.4%)
Increase (decrease) in consumer deposits	4	-	2	46.5%	1	35.0%	1	-	4	-	1	1.3%	72.1%
Payments	(4 401)	-	-	-	-	-	-	-	-	-	-	165.2%	-
Repayment of borrowing	(4 401)	-	-	-	-	-	-	-	-	-	-	165.2%	-
Net Cash from/(used) Financing Activities	(3 494)	-	2	(.1%)	(119)	3.4%	(170)	-	(287)	-	575	(1 158.1%)	(129.5%)
Net Increase/(Decrease) in cash held	(479)	2 809	(2 536)	529.5%	6 144	(1 282.7%)	(3 064)	(109.1%)	544	19.4%	(631)	39.4%	385.3%
Cash/cash equivalents at the year begin:	1 154	-	847	73.4%	(1 689)	(146.4%)	4 455	-	847	-	1 361	97.7%	227.3%
Cash/cash equivalents at the year end:	675	2 809	(1 689)	(250.2%)	4 455	660.0%	1 391	49.5%	1 391	49.5%	730	63.2%	90.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	267	21.1%	185	14.6%	156	12.3%	660	52.0%	1 268	28.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230	61.3%	61	16.2%	34	9.1%	50	13.4%	374	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	89	4.4%	36	1.8%	27	1.3%	1 878	92.5%	2 031	45.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	63	17.6%	41	11.5%	36	9.9%	219	60.9%	359	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	101	24.0%	48	11.3%	38	9.0%	235	55.7%	423	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(82)	227.7%	4	(11.0%)	2	(4.3%)	40	(112.3%)	(36)	(.8%)	-	-	-	-
Total By Income Source	669	15.1%	375	8.5%	293	6.6%	3 082	69.7%	4 420	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	153	35.5%	35	8.0%	58	13.5%	186	43.0%	432	9.8%	-	-	-	-
Commercial	157	15.3%	43	4.2%	55	5.3%	771	75.1%	1 027	23.2%	-	-	-	-
Households	359	12.1%	297	10.0%	180	6.1%	2 125	71.8%	2 961	67.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	669	15.1%	375	8.5%	293	6.6%	3 082	69.7%	4 420	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2	6.6%	25	93.4%	-	-	-	-	27	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1	100.0%	-	-	-	-	-	-	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	249	99.9%	0	.1%	-	-	-	-	249	1.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	619	14.1%	341	7.8%	58	1.3%	3 373	76.8%	4 391	29.7%
Auditor-General	-	-	162	1.6%	338	3.3%	9 633	95.1%	10 134	68.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	871	5.9%	528	3.6%	397	2.7%	13 006	87.9%	14 802	100.0%

Contact Details

Municipal Manager	J Z A Vumazonke	044 923 1004
Financial Manager	Ms U M Baartman	044 923 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	638 741	589 623	215 151	33.7%	132 911	20.8%	147 891	25.1%	495 953	84.1%	133 478	72.2%	10.8%
Property rates	146 960	136 786	68 766	46.8%	22 449	15.3%	22 484	16.4%	113 699	83.1%	20 495	76.6%	9.7%
Property rates - penalties and collection charges	-	-	-		-		70	-	70	-	-		(100.0%)
Service charges - electricity revenue	232 429	211 141	61 268	26.4%	39 256	16.9%	53 580	25.4%	154 104	73.0%	49 559	64.0%	8.1%
Service charges - water revenue	54 836	50 964	16 698	30.4%	11 304	20.6%	17 589	34.5%	45 592	89.4%	14 749	69.7%	19.3%
Service charges - sanitation revenue	40 236	37 490	11 933	29.7%	10 566	26.3%	11 324	30.2%	33 823	90.2%	10 139	86.8%	11.7%
Service charges - refuse revenue	27 905	22 930	8 601	30.8%	8 623	30.9%	8 625	37.6%	25 849	112.7%	8 127	70.3%	6.1%
Service charges - other	12 689	12 689	-	-	-	-	8	.1%	8	.1%	-	1.8%	(100.0%)
Rental of facilities and equipment	1 398	551	177	12.7%	109	7.8%	111	20.1%	397	72.0%	87	71.7%	27.3%
Interest earned - external investments	2 078	2 984	669	32.2%	823	39.6%	1 579	52.9%	3 071	102.9%	743	96.7%	112.6%
Interest earned - outstanding debtors	6 246	3 715	228	3.6%	656	10.5%	860	23.2%	1 744	46.9%	799	73.1%	7.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 655	2 396	516	31.2%	754	45.6%	1 099	45.9%	2 368	98.8%	470	16.4%	133.6%
Licences and permits	10 302	8 522	1 366	13.3%	1 480	14.4%	1 139	13.4%	3 985	46.8%	1 066	60.9%	6.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 151	91 083	34 787	37.7%	29 233	31.7%	20 958	23.0%	84 978	93.3%	18 435	83.0%	13.7%
Other own revenue	9 855	8 370	10 152	103.0%	7 658	77.7%	8 464	101.1%	26 275	313.9%	8 809	178.5%	(3.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	689 244	643 764	133 184	19.3%	142 197	20.6%	124 810	19.4%	400 191	62.2%	115 700	53.0%	7.9%
Employee related costs	212 437	217 587	50 838	23.9%	62 309	29.3%	53 115	24.4%	166 263	76.4%	49 131	76.7%	8.1%
Remuneration of councillors	11 678	10 283	2 489	21.3%	2 499	21.4%	2 879	28.0%	7 868	76.5%	2 273	62.4%	26.7%
Debt impairment	52 021	27 981	-	-	-	-	-	-	-	-	(4 046)	(8.1%)	(100.0%)
Depreciation and asset impairment	80 714	80 714	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 112	5 555	239	1.5%	2 754	17.1%	2 607	46.9%	5 600	100.8%	963	14.1%	170.9%
Bulk purchases	200 868	189 634	57 495	28.6%	41 840	20.8%	31 408	16.6%	130 743	68.9%	37 543	67.0%	(16.3%)
Other Materials	-	-	-	-	-	-	(13)	-	(13)	-	-	-	(100.0%)
Contracted services	11 069	13 393	457	4.1%	1 631	14.7%	968	7.2%	3 057	22.8%	2 118	56.4%	(54.3%)
Transfers and grants	-	-	8 926	-	9 163	-	9 547	-	27 636	-	9 043	-	5.6%
Other expenditure	104 346	98 617	12 740	12.2%	22 000	21.1%	24 298	24.6%	59 038	59.9%	18 675	38.6%	30.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 504)	(54 141)	81 966		(9 286)		23 081		95 761		17 778		
Transfers recognised - capital	-	80 800	-	-	-	-	-	-	-	-	(36)	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(50 504)	26 659	81 966		(9 286)		23 081		95 761		17 742		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(50 504)	26 659	81 966		(9 286)		23 081		95 761		17 742		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(50 504)	26 659	81 966		(9 286)		23 081		95 761		17 742		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(50 504)	26 659	81 966		(9 286)		23 081		95 761		17 742		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	63 570	104 506	2 324	3.7%	18 460	29.0%	45 223	43.3%	66 006	63.2%	9 679	62.6%	367.2%
National Government	33 360	33 360	1 944	5.8%	13 795	41.4%	5 242	15.7%	20 981	62.9%	9 679	69.4%	(45.8%)
Provincial Government	-	47 440	-	-	-	-	38 150	80.4%	38 150	80.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 360	80 800	1 944	5.8%	13 795	41.4%	43 392	53.7%	59 130	73.2%	9 679	64.9%	348.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 210	23 706	380	1.3%	4 665	15.4%	1 831	7.7%	6 876	29.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 570	104 506	2 324	3.7%	18 460	29.0%	45 223	43.3%	66 006	63.2%	9 679	62.6%	367.2%
Governance and Administration	645	1 094	88	13.7%	7	1.1%	44	4.1%	140	12.8%	-	-	(100.0%)
Executive & Council	500	500	6	1.2%	1	.3%	-	-	7	1.5%	-	-	-
Budget & Treasury Office	115	385	36	31.4%	-	-	44	11.6%	81	20.9%	-	-	(100.0%)
Corporate Services	30	209	46	155.0%	6	18.6%	-	-	52	24.9%	-	-	-
Community and Public Safety	15 689	9 494	3	-	1 989	12.7%	1 844	19.4%	3 835	40.4%	294	73.2%	526.8%
Community & Social Services	2 115	3 330	3	.1%	2	.1%	782	23.5%	787	23.6%	-	-	(100.0%)
Sport And Recreation	11 149	4 389	-	-	1 779	16.0%	1 062	24.2%	2 841	64.7%	294	92.6%	261.1%
Public Safety	2 425	1 775	-	-	208	8.6%	-	-	208	11.7%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 628	177	-	-	466	10.1%	-	-	466	263.3%	-	-	-
Planning and Development	1 463	177	-	-	17	1.2%	-	-	17	9.8%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	3 165	-	-	-	449	14.2%	-	-	449	-	-	-	-
Trading Services	42 608	93 741	2 232	5.2%	15 998	37.5%	43 335	46.2%	61 565	65.7%	9 385	63.4%	361.7%
Electricity	10 100	9 907	50	.5%	738	7.3%	563	5.7%	1 351	13.6%	871	56.1%	(35.4%)
Water	-	23 045	785	-	2 090	-	18 503	80.3%	21 378	92.8%	-	-	(100.0%)
Waste Water Management	32 508	59 940	1 397	4.3%	13 170	40.5%	24 269	40.5%	38 836	64.8%	8 514	64.4%	185.0%
Waste Management	-	850	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	620 080	712 710	219 994	35.5%	195 486	31.5%	179 611	25.2%	595 091	83.5%	182 569	109.1%	(1.6%)
Property rates, penalties and collection charges	142 595	134 356	52 331	36.7%	30 986	21.7%	24 750	18.4%	108 068	80.4%	24 524	94.4%	.9%
Service charges	320 439	377 257	70 707	22.1%	71 605	22.3%	73 658	19.5%	215 971	57.2%	68 167	59.1%	8.1%
Other revenue	23 210	29 214	48 389	208.5%	53 098	228.8%	43 203	147.9%	144 690	495.3%	50 975	739.5%	(15.2%)
Government - operating	92 151	91 083	37 138	40.3%	27 666	30.0%	20 991	23.0%	85 795	94.2%	18 295	83.0%	14.7%
Government - capital	33 360	80 800	11 429	34.3%	12 130	36.4%	16 631	20.6%	40 190	49.7%	20 609	-	(19.3%)
Interest	8 324	-	-	-	-	-	378	-	378	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(556 510)	(605 338)	(164 969)	29.6%	(173 649)	31.2%	(148 654)	24.6%	(487 273)	80.5%	(169 079)	101.6%	(12.1%)
Suppliers and employees	(540 398)	(432 275)	(163 420)	30.2%	(172 246)	31.9%	(147 323)	34.1%	(482 989)	111.7%	(168 839)	104.9%	(12.7%)
Finance charges	(16 112)	(173 063)	(1 549)	9.6%	(1 403)	8.7%	(1 332)	.8%	(4 284)	2.5%	(240)	4.4%	454.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 570	107 372	55 026	86.6%	21 837	34.4%	30 956	28.8%	107 819	100.4%	13 490	1 030.0%	129.5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63 570)	(104 506)	(2 324)	3.7%	(18 460)	29.0%	(10 432)	10.0%	(31 215)	29.9%	(9 679)	-	7.8%
Capital assets	(63 570)	(104 506)	(2 324)	3.7%	(18 460)	29.0%	(10 432)	10.0%	(31 215)	29.9%	(9 679)	-	7.8%
Net Cash from/(used) Investing Activities	(63 570)	(104 506)	(2 324)	3.7%	(18 460)	29.0%	(10 432)	10.0%	(31 215)	29.9%	(9 679)	-	7.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(15 456)	(3 690)	-	(2 771)	-	(2 908)	18.8%	(9 370)	60.6%	(4 376)	############	(33.5%)
Repayment of borrowing	-	(15 456)	(3 690)	-	(2 771)	-	(2 908)	18.8%	(9 370)	60.6%	(4 376)	1 222 986 900.0%	(33.5%)
Net Cash from/(used) Financing Activities	-	(15 456)	(3 690)	-	(2 771)	-	(2 908)	18.8%	(9 370)	60.6%	(4 376)	############	(33.5%)
Net Increase/(Decrease) in cash held	(0)	(12 590)	49 012	############	606	(5 505 154.5%)	17 616	(139.9%)	67 234	(534.0%)	(565)	126.3%	(3 218.5%)
Cash/cash equivalents at the year begin:	-	39 682	2 490	-	51 502	-	52 108	131.3%	2 490	6.3%	6 400	-	714.1%
Cash/cash equivalents at the year end:	(0)	27 092	51 502	(515 022 550.0%)	52 108	(521 078 220.0%)	69 724	257.4%	69 724	257.4%	5 835	126.3%	1 094.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 231	18.9%	1 041	3.2%	1 096	3.3%	24 639	74.6%	33 007	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 412	57.1%	1 205	4.2%	572	2.0%	10 554	36.7%	28 744	21.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 492	20.0%	632	1.7%	468	1.3%	28 813	77.0%	37 405	28.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 083	25.0%	545	3.3%	385	2.4%	11 340	69.3%	16 353	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 671	15.1%	451	2.6%	369	2.1%	14 173	80.2%	17 663	13.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 722)	633.1%	206	(11.1%)	173	(9.3%)	9 492	(512.6%)	(1 852)	(1.4%)	-	-	-	-
Total By Income Source	25 167	19.2%	4 080	3.1%	3 064	2.3%	99 010	75.4%	131 320	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	700	24.8%	101	3.6%	73	2.6%	1 947	69.0%	2 821	2.1%	-	-	-	-
Commercial	5 981	58.4%	481	4.7%	291	2.8%	3 487	34.1%	10 240	7.8%	-	-	-	-
Households	18 486	15.6%	3 497	3.0%	2 700	2.3%	93 576	79.1%	118 259	90.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 167	19.2%	4 080	3.1%	3 064	2.3%	99 010	75.4%	131 320	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	13 189	100.0%	-	-	-	-	-	-	13 189	39.4%
Bulk Water	-	-	1	.8%	-	-	151	99.2%	153	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	656	3.8%	380	2.2%	440	2.5%	15 827	91.5%	17 304	51.7%
Auditor-General	-	-	-	-	56	2.0%	2 773	98.0%	2 828	8.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	13 845	41.4%	381	1.1%	496	1.5%	18 751	56.0%	33 474	100.0%

Contact Details

Municipal Manager	Mr S Fadi	042 200 2102
Financial Manager	Mr Selwyn Thys	042 200 2105

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	107 864	111 023	80 675	74.8%	24 433	22.7%	33 808	30.5%	138 916	125.1%	24 513	104.6%	37.9%
Property rates	15 742	15 742	15 762	100.1%	11	.1%	2	-	15 775	100.2%	0	100.0%	2 183.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 031	1 698	133	6.6%	307	15.1%	212	12.5%	652	38.4%	532	83.9%	(60.2%)
Service charges - water revenue	9 347	9 347	45 621	488.1%	2 518	26.9%	48 307	516.8%	96 447	1 031.9%	2 578	83.1%	1 774.0%
Service charges - sanitation revenue	7 500	7 500	725	9.7%	1 848	24.6%	(764)	(10.2%)	1 809	24.1%	1 760	71.7%	(143.4%)
Service charges - refuse revenue	3 878	3 878	363	9.4%	966	24.9%	(322)	(8.3%)	1 008	26.0%	876	72.9%	(136.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	248	321	27	11.1%	76	30.5%	(92)	(28.7%)	11	3.3%	46	83.8%	(302.5%)
Interest earned - external investments	335	82	18	5.4%	1	.4%	(153)	(186.6%)	(133)	(162.8%)	59	38.9%	(358.9%)
Interest earned - outstanding debtors	5 000	7 012	1 410	28.2%	1 855	37.1%	364	5.2%	3 628	51.7%	1 160	115.6%	(68.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 000	1 400	137	6.9%	352	17.6%	0	-	489	34.9%	217	53.7%	(100.0%)
Licences and permits	1 169	1 317	5	.5%	6	.5%	3	.2%	14	1.1%	3	63.4%	(7.1%)
Agency services	2 000	2 000	372	18.6%	731	36.5%	176	8.8%	1 279	63.9%	355	61.5%	(50.5%)
Transfers recognised - operational	43 239	43 239	16 092	37.2%	15 458	35.8%	(13 539)	(31.3%)	18 011	41.7%	16 850	143.3%	(180.3%)
Other own revenue	15 376	17 307	63	.4%	285	1.9%	74	.4%	422	2.4%	77	3.3%	(3.7%)
Gains on disposal of PPE	-	180	(55)	-	19	-	(459)	(254.8%)	(495)	(274.6%)	1	-	(76 661.8%)
Operating Expenditure	130 876	132 854	15 241	11.6%	20 836	15.9%	39 619	29.8%	75 696	57.0%	20 476	55.8%	93.5%
Employee related costs	43 274	41 007	6 385	14.8%	10 217	23.6%	12 305	30.0%	28 907	70.5%	9 123	77.8%	34.9%
Remuneration of councillors	4 646	2 921	487	10.5%	730	15.7%	1 073	36.7%	2 289	78.4%	693	71.5%	54.7%
Debt impairment	15 387	18 769	32	.2%	-	-	(32)	(.2%)	-	-	-	-	(100.0%)
Depreciation and asset impairment	22 344	22 344	-	-	-	-	12 575	56.3%	12 575	56.3%	-	-	(100.0%)
Finance charges	196	408	16	8.1%	186	94.9%	94	23.1%	296	72.7%	2	74.5%	5 277.2%
Bulk purchases	3 425	3 451	735	21.5%	816	23.8%	921	26.7%	2 471	71.6%	552	65.6%	66.8%
Other Materials	-	-	150	-	409	-	(558)	-	-	-	174	-	(419.9%)
Contracted services	3 325	3 428	709	21.3%	829	24.9%	895	26.1%	2 433	71.0%	723	76.7%	23.8%
Transfers and grants	17 028	20 323	4 567	26.8%	2 916	17.1%	5 513	27.1%	12 996	63.9%	5 105	79.5%	8.0%
Other expenditure	21 251	20 204	2 160	10.2%	4 734	22.3%	6 795	33.6%	13 689	67.8%	4 104	57.3%	65.6%
Loss on disposal of PPE	-	-	-	-	-	-	38	-	38	-	-	-	(100.0%)
Surplus/(Deficit)	(23 013)	(21 831)	65 434		3 597		(5 811)		63 220		4 037		
Transfers recognised - capital	19 949	38 821	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 064)	16 989	65 434		3 597		(5 811)		63 220		4 037		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 064)	16 989	65 434		3 597		(5 811)		63 220		4 037		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 064)	16 989	65 434		3 597		(5 811)		63 220		4 037		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 064)	16 989	65 434		3 597		(5 811)		63 220		4 037		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	19 281	39 334	2 899	15.0%	3 784	19.6%	1 553	3.9%	8 236	20.9%	3 497	71.1%	(55.6%)
National Government	19 198	34 290	2 899	15.1%	3 513	18.3%	1 530	4.5%	7 941	23.2%	3 476	67.5%	(56.0%)
Provincial Government	-	3 472	-	-	202	-	-	-	202	5.8%	-	-	-
District Municipality	-	1 229	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 198	38 990	2 899	15.1%	3 715	19.3%	1 530	3.9%	8 144	20.9%	3 476	69.9%	(56.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83	344	-	-	69	83.6%	23	6.7%	92	26.8%	22	177.9%	6.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 281	39 334	2 899	15.0%	3 784	19.6%	1 553	3.9%	8 236	20.9%	3 497	71.1%	(55.6%)
Governance and Administration	83	1 044	-	-	61	74.2%	23	2.2%	84	8.1%	22	161.0%	6.1%
Executive & Council	-	-	-	-	10	-	23	-	33	-	-	59.2%	(100.0%)
Budget & Treasury Office	-	261	-	-	-	-	-	-	-	-	-	72.2%	-
Corporate Services	83	783	-	-	51	61.8%	-	-	51	6.5%	22	212.1%	(100.0%)
Community and Public Safety	5 500	14 051	169	3.1%	909	16.5%	850	6.1%	1 929	13.7%	2 389	103.0%	(64.4%)
Community & Social Services	5 500	9 999	169	3.1%	568	10.3%	630	6.3%	1 367	13.7%	29	-	2 068.0%
Sport And Recreation	-	880	-	-	341	-	221	25.1%	562	63.8%	-	-	(100.0%)
Public Safety	-	3 172	-	-	-	-	-	-	-	-	2 360	17 053.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 200	6 700	1 262	39.4%	326	10.2%	234	3.5%	1 822	27.2%	19	102.5%	1 105.8%
Planning and Development	-	-	-	-	8	-	-	-	8	-	-	-	-
Road Transport	3 200	6 700	1 262	39.4%	319	10.0%	234	3.5%	1 814	27.1%	19	102.5%	1 105.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 498	17 540	1 468	14.0%	2 487	23.7%	446	2.5%	4 400	25.1%	1 067	55.9%	(58.2%)
Electricity	2 000	2 000	-	-	-	-	446	22.3%	446	22.3%	-	-	(100.0%)
Water	5 568	11 566	-	-	1 242	22.3%	-	-	1 242	10.7%	1 067	56.0%	(100.0%)
Waste Water Management	2 930	3 973	1 468	50.1%	1 245	42.5%	-	-	2 713	68.3%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	4.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	100 029	120 365	32 103	32.1%	23 520	23.5%	21 223	17.6%	76 846	63.8%	22 912	62.5%	(7.4%)
Property rates, penalties and collection charges	11 399	12 696	1 352	11.9%	1 560	13.7%	1 369	10.8%	4 280	33.7%	1 119	17.1%	22.4%
Service charges	7 368	3 654	901	12.2%	977	13.3%	1 387	38.0%	3 266	89.4%	1 273	9.8%	9.0%
Other revenue	5 417	6 360	2 255	41.6%	3 917	72.3%	4 181	65.7%	10 353	162.8%	3 860	51.1%	8.3%
Government - operating	50 560	50 560	18 839	37.3%	12 554	24.8%	13 963	27.6%	45 356	89.7%	10 741	126.1%	30.0%
Government - capital	19 949	40 002	8 719	43.7%	4 511	22.6%	322	.8%	13 553	33.9%	5 890	124.9%	(94.5%)
Interest	5 335	7 094	37	.7%	1	-	1	-	39	.6%	30	-	(97.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 145)	(93 430)	(28 552)	30.7%	(13 296)	14.3%	(18 986)	20.3%	(60 834)	65.1%	(18 767)	110.3%	1.2%
Suppliers and employees	(54 670)	(54 743)	(28 207)	51.6%	(12 656)	23.1%	(18 251)	33.3%	(59 114)	108.0%	(18 188)	105.8%	.3%
Finance charges	(196)	(408)	(6)	2.9%	-	-	-	-	(6)	1.4%	-	-	-
Transfers and grants	(38 279)	(38 279)	(340)	.9%	(639)	1.7%	(735)	1.9%	(1 714)	4.5%	(580)	180.7%	26.8%
Net Cash from/(used) Operating Activities	6 883	26 935	3 551	51.6%	10 224	148.5%	2 237	8.3%	16 012	59.4%	4 145	23.4%	(46.0%)
Cash Flow from Investing Activities													
Receipts	12 163	12 163	71	.6%	19	.2%	2	-	92	.8%	1	-	200.0%
Proceeds on disposal of PPE	-	-	71	-	19	-	2	-	92	-	1	-	200.0%
Decrease in non-current debtors	12 163	12 163	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 281)	(39 334)	(2 466)	12.8%	(6 440)	33.4%	(577)	1.5%	(9 483)	24.1%	(5 617)	105.7%	(89.7%)
Capital assets	(19 281)	(39 334)	(2 466)	12.8%	(6 440)	33.4%	(577)	1.5%	(9 483)	24.1%	(5 617)	105.7%	(89.7%)
Net Cash from/(used) Investing Activities	(7 118)	(27 171)	(2 394)	33.6%	(6 421)	90.2%	(575)	2.1%	(9 391)	34.6%	(5 616)	86.6%	(89.8%)
Cash Flow from Financing Activities													
Receipts	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 000)	(12 000)	-	-	-	-	(3 000)	25.0%	(3 000)	25.0%	-	-	(100.0%)
Repayment of borrowing	(12 000)	(12 000)	-	-	-	-	(3 000)	25.0%	(3 000)	25.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(3 000)	-	(3 000)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(234)	(235)	1 157	(493.6%)	3 803	(1 623.0%)	(1 338)	568.6%	3 621	(1 538.5%)	(1 471)	(3.5%)	(9.0%)
Cash/cash equivalents at the year begin:	235	235	166	70.4%	1 322	562.6%	5 125	2 180.9%	166	70.4%	7 690	148.8%	(33.4%)
Cash/cash equivalents at the year end:	1	(0)	1 322	195 870.5%	5 125	759 285.3%	3 787	(1 023 461.9%)	3 787	(1 023 461.9%)	6 219	9.7%	(39.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 067	58.8%	286	15.8%	260	14.3%	201	11.1%	1 814	22.7%
Auditor-General	-	-	-	-	-	-	6 173	100.0%	6 173	77.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 067	13.4%	286	3.6%	260	3.3%	6 374	79.8%	7 987	100.0%

Contact Details

Municipal Manager	Mr Sabelo Nkuhlu	042 288 7210
Financial Manager	Ms Nydine Venter	042 288 7200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	145 393	172 548	44 397	30.5%	34 295	23.6%	26 334	15.3%	105 026	60.9%	24 015	60.5%	9.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	1 300	300	23.1%	300	23.1%	346	26.6%	946	72.7%	71	55.8%	386.0%
Interest earned - external investments	10 600	15 700	3 488	32.9%	4 429	41.8%	4 935	31.4%	12 851	81.9%	1 630	75.4%	202.8%
Interest earned - outstanding debtors	-	-	-	-	0	-	0	-	0	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	40	40	12	29.1%	8	18.8%	15	37.6%	34	85.5%	7	76.4%	130.8%
Transfers recognised - operational	91 265	97 232	40 228	44.1%	29 248	32.0%	19 892	20.5%	89 368	91.9%	22 280	91.2%	(10.7%)
Other own revenue	42 188	58 276	370	.9%	310	.7%	1 146	2.0%	1 827	3.1%	28	.6%	3 990.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 393	172 548	20 885	14.4%	31 861	21.9%	31 821	18.4%	84 567	49.0%	29 240	51.1%	8.8%
Employee related costs	47 705	46 219	10 892	22.8%	11 699	24.5%	7 954	17.2%	30 545	66.1%	11 039	69.4%	(28.0%)
Remuneration of councillors	7 025	7 025	1 634	23.3%	1 567	22.3%	1 734	24.7%	4 936	70.3%	1 476	62.7%	17.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 882	1 882	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 465	4 055	555	12.4%	593	13.3%	821	20.2%	1 968	48.5%	933	56.3%	(12.1%)
Transfers and grants	25 506	15 953	1 494	5.9%	2 175	8.5%	4 517	28.3%	8 187	51.3%	2 740	19.3%	64.9%
Other expenditure	58 810	97 414	6 311	10.7%	15 827	26.9%	16 795	17.2%	38 932	40.0%	13 051	50.4%	28.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	23 511		2 434		(5 487)		20 459		(5 225)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	23 511		2 434		(5 487)		20 459		(5 225)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	23 511		2 434		(5 487)		20 459		(5 225)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	23 511		2 434		(5 487)		20 459		(5 225)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	23 511		2 434		(5 487)		20 459		(5 225)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	5 467	5 939	1	-	162	3.0%	179	3.0%	343	5.8%	271	12.2%	(33.7%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 467	5 939	1	-	162	3.0%	179	3.0%	343	5.8%	271	12.2%	(33.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 467	5 939	1	-	162	3.0%	179	3.0%	343	5.8%	271	12.2%	(33.7%)
Governance and Administration	4 485	4 724	1	-	49	1.1%	91	1.9%	141	3.0%	96	8.6%	(5.3%)
Executive & Council	62	251	-	-	17	27.8%	14	5.6%	31	12.4%	39	19.3%	(64.1%)
Budget & Treasury Office	4 347	4 347	-	-	2	-	8	.2%	10	.2%	9	.9%	(15.0%)
Corporate Services	76	126	1	1.9%	30	39.3%	69	54.8%	100	79.6%	48	-	44.5%
Community and Public Safety	820	1 045	-	-	43	5.2%	-	-	43	4.1%	47	43.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	47	43.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	820	1 045	-	-	43	5.2%	-	-	43	4.1%	-	-	-
Economic and Environmental Services	163	170	-	-	71	43.6%	88	52.0%	159	93.6%	127	13.8%	(30.6%)
Planning and Development	163	170	-	-	67	41.5%	88	52.0%	156	91.7%	77	8.6%	15.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	3	-	-	-	3	-	51	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	145 393	167 448	44 397	30.5%	34 295	23.6%	26 334	15.7%	105 026	62.7%	29 654	64.0%	(11.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	43 528	59 616	681	1.6%	618	1.4%	1 507	2.5%	2 807	4.7%	505	2.6%	198.2%
Government - operating	91 265	97 232	40 228	44.1%	29 248	32.0%	19 892	20.5%	89 368	91.9%	24 495	93.5%	(18.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 600	10 600	3 488	32.9%	4 429	41.8%	4 935	46.6%	12 852	121.2%	4 653	101.7%	6.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 511)	(165 566)	(20 885)	14.6%	(31 861)	22.2%	(31 821)	19.2%	(84 567)	51.1%	(29 240)	50.7%	8.8%
Suppliers and employees	(118 005)	(134 093)	(17 757)	15.0%	(29 686)	25.2%	(27 304)	20.4%	(74 747)	55.7%	(26 500)	56.7%	3.0%
Finance charges	-	-	(1 634)	-	-	-	-	-	(1 634)	-	-	-	-
Transfers and grants	(25 506)	(31 473)	(1 494)	5.9%	(2 175)	8.5%	(4 517)	14.4%	(8 187)	26.0%	(2 740)	19.3%	64.9%
Net Cash from/(used) Operating Activities	1 882	1 882	23 511	1 249.3%	2 434	129.4%	(5 487)	(291.5%)	20 459	1 087.1%	414	-	(1 426.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 467)	5 939	(1)	-	(162)	3.0%	(179)	(3.0%)	(343)	(5.8%)	(271)	(12.2%)	(33.7%)
Capital assets	(5 467)	5 939	(1)	-	(162)	3.0%	(179)	(3.0%)	(343)	(5.8%)	(271)	(12.2%)	(33.7%)
Net Cash from/(used) Investing Activities	(5 467)	5 939	(1)	-	(162)	3.0%	(179)	(3.0%)	(343)	(5.8%)	(271)	(12.2%)	(33.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 585)	7 821	23 510	(655.8%)	2 272	(63.4%)	(5 666)	(72.4%)	20 116	257.2%	143	887.2%	(4 061.8%)
Cash/cash equivalents at the year begin:	226 180	226 180	-	-	23 510	10.4%	25 782	11.4%	-	-	21 196	-	21.6%
Cash/cash equivalents at the year end:	222 595	234 001	23 510	10.6%	25 782	11.6%	20 116	8.6%	20 116	8.6%	21 339	18.1%	(5.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	14	8.7%	1	.5%	141	90.1%	157	5.6%	-	-	-	-
Interest on Arrear Debtor Accounts	0	38.9%	0	19.5%	0	41.6%	-	-	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 300	87.7%	-	-	-	-	321	12.3%	2 621	94.4%	-	-	-	-
Total By Income Source	2 301	82.8%	14	.5%	1	-	462	16.6%	2 778	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 300	82.9%	13	.5%	(0)	-	461	16.6%	2 773	99.8%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	24.3%	1	23.9%	1	24.5%	1	27.3%	5	.2%	-	-	-	-
Total By Customer Group	2 301	82.8%	14	.5%	1	-	462	16.6%	2 778	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 163	99.5%	1	.1%	5	.4%	-	-	1 169	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 163	99.5%	1	.1%	5	.4%	-	-	1 169	100.0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Financial Manager	Mr Danie De Lange	041 508 7247

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	295 453	302 058	267 106	90.4%	71 931	24.3%	63 799	21.1%	402 836	133.4%	60 256	68.0%	5.9%
Property rates	5 957	6 957	2 064	34.7%	1 376	23.1%	2 025	29.1%	5 465	78.6%	1 699	38.1%	19.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	808	808	266	32.9%	177	22.0%	(725)	(89.8%)	(282)	(34.9%)	255	44.1%	(384.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	807	807	164	20.3%	423	52.4%	524	64.8%	1 111	137.6%	147	60.4%	256.9%
Interest earned - external investments	6 000	10 479	68	1.1%	2 776	46.3%	4 363	41.6%	7 207	68.8%	2 093	141.0%	108.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	483	1 567	(41)	(8.6%)	582	120.5%	624	39.8%	1 165	74.3%	61	31.1%	917.6%
Licences and permits	1 753	1 669	4	.2%	250	14.3%	227	13.6%	481	28.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	228 702	216 828	264 276	115.6%	54 549	23.9%	52 790	24.3%	371 615	171.4%	55 238	73.3%	(4.4%)
Other own revenue	50 943	62 943	306	.6%	11 796	23.2%	3 970	6.3%	16 073	25.5%	763	22.6%	420.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 935	264 351	50 288	19.4%	23 599	9.1%	60 171	22.8%	134 058	50.7%	38 924	40.1%	54.6%
Employee related costs	80 351	80 351	12 837	16.0%	9 250	11.5%	26 006	32.4%	48 093	59.9%	14 622	50.6%	77.9%
Remuneration of councillors	25 586	25 586	5 752	22.5%	3 701	14.5%	8 449	33.0%	17 902	70.0%	7 928	88.4%	6.6%
Debt impairment	1 010	1 010	-	-	-	-	-	-	-	-	-	83.8%	-
Depreciation and asset impairment	38 200	38 200	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	26 840	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 396	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 552	119 204	31 699	37.1%	10 648	12.4%	25 716	21.6%	68 062	57.1%	16 373	36.1%	57.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	36 518	37 707	216 818		48 332		3 628		268 778		21 333		
Transfers recognised - capital	73 122	73 122	39 345	53.8%	25 603	35.0%	19 235	26.3%	84 183	115.1%	-	48.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 640	110 829	256 163		73 935		22 863		352 961		21 333		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	109 640	110 829	256 163		73 935		22 863		352 961		21 333		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 640	110 829	256 163		73 935		22 863		352 961		21 333		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 640	110 829	256 163		73 935		22 863		352 961		21 333		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	124 099	126 115	29 223	23.5%	66 316	53.4%	25 327	20.1%	120 866	95.8%	6 158	23.7%	311.3%
National Government	124 099	126 115	29 223	23.5%	66 316	53.4%	25 327	20.1%	120 866	95.8%	6 158	22.6%	311.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	124 099	126 115	29 223	23.5%	66 316	53.4%	25 327	20.1%	120 866	95.8%	6 158	22.6%	311.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	124 099	126 115	29 223	23.5%	66 316	53.4%	25 328	20.1%	120 866	95.8%	6 158	23.7%	311.3%
Governance and Administration	4 485	5 115	208	4.6%	270	6.0%	1 833	35.8%	2 311	45.2%	57	3.4%	3 123.5%
Executive & Council	200	280	111	55.7%	58	29.1%	22	8.0%	192	68.6%	57	5.9%	(60.5%)
Budget & Treasury Office	400	900	96	24.1%	82	20.6%	592	65.8%	771	85.7%	-	7.3%	(100.0%)
Corporate Services	3 885	3 935	-	-	130	3.3%	1 218	31.0%	1 348	34.3%	-	1.8%	(100.0%)
Community and Public Safety	488	1 138	2 023	414.7%	276	56.6%	526	46.2%	2 825	248.3%	173	7.9%	204.7%
Community & Social Services	210	210	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	257	907	2 023	786.5%	276	107.4%	526	57.9%	2 825	311.4%	173	8.5%	204.7%
Housing	21	21	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	116 326	117 062	26 992	23.2%	65 770	56.5%	22 969	19.6%	115 730	98.9%	5 929	26.9%	287.4%
Planning and Development	63	346	-	-	-	-	102	29.5%	102	29.5%	-	-	(100.0%)
Road Transport	115 613	116 566	26 992	23.3%	65 770	56.9%	22 840	19.6%	115 602	99.2%	5 922	27.2%	285.7%
Environmental Protection	650	150	-	-	-	-	27	17.7%	27	17.7%	7	6.5%	258.8%
Trading Services	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	300	300	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	295 453	375 180	126 137	42.7%	97 534	33.0%	83 034	22.1%	306 704	81.7%	60 256	69.2%	37.8%
Property rates, penalties and collection charges	5 957	6 957	2 064	34.7%	1 376	23.1%	2 025	29.1%	5 465	78.6%	1 699	47.0%	19.1%
Service charges	808	808	266	32.9%	177	22.0%	(725)	(89.8%)	(282)	(34.9%)	255	55.1%	(384.5%)
Other revenue	13 986	66 986	1 763	12.6%	13 052	93.3%	5 345	8.0%	20 161	30.1%	971	25.8%	450.4%
Government - operating	268 702	216 828	90 340	33.6%	54 549	20.3%	52 790	24.3%	197 679	91.2%	55 238	72.7%	(4.4%)
Government - capital	-	73 122	31 495	-	25 603	-	19 235	26.3%	76 333	104.4%	-	75.1%	(100.0%)
Interest	6 000	10 479	208	3.5%	2 776	46.3%	4 363	41.6%	7 348	70.1%	2 093	98.9%	108.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(258 935)	(225 141)	(50 288)	19.4%	(23 599)	9.1%	(60 171)	26.7%	(134 058)	59.5%	(38 924)	38.6%	54.6%
Suppliers and employees	(258 935)	(225 141)	(50 288)	19.4%	(23 599)	9.1%	(60 171)	26.7%	(134 058)	59.5%	(38 924)	38.6%	54.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 518	150 039	75 848	207.7%	73 935	202.5%	22 863	15.2%	172 646	115.1%	21 333	227.1%	7.2%
Cash Flow from Investing Activities													
Receipts	-	-	46 226	-	-	-	-	-	46 226	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	46 226	-	-	-	-	-	46 226	-	-	-	-
Payments	(73 122)	(73 122)	(29 223)	40.0%	(66 316)	90.7%	(25 328)	34.6%	(120 866)	165.3%	(6 916)	24.5%	266.2%
Capital assets	(73 122)	(73 122)	(29 223)	40.0%	(66 316)	90.7%	(25 328)	34.6%	(120 866)	165.3%	(6 916)	24.5%	266.2%
Net Cash from/(used) Investing Activities	(73 122)	(73 122)	17 004	(23.3%)	(66 316)	90.7%	(25 328)	34.6%	(74 640)	102.1%	(6 916)	24.5%	266.2%
Cash Flow from Financing Activities													
Receipts	-	-	(18)	-	-	-	-	-	(18)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(18)	-	-	-	-	-	(18)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(18)	-	-	-	-	-	(18)	-	-	-	-
Net Increase/(Decrease) in cash held	(36 604)	76 917	92 834	(253.6%)	7 619	(20.8%)	(2 464)	(3.2%)	97 988	127.4%	14 417	(136.7%)	(117.1%)
Cash/cash equivalents at the year begin:	-	-	-	-	92 834	-	100 453	-	-	-	61 277	-	63.9%
Cash/cash equivalents at the year end:	(36 604)	76 917	92 834	(253.6%)	100 453	(274.4%)	97 988	127.4%	97 988	127.4%	75 694	(136.7%)	29.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 834	9.5%	637	2.1%	620	2.1%	25 720	86.3%	29 812	99.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	87.6%	2	3.1%	2	3.1%	4	6.2%	69	.2%	-	-	-	-
Total By Income Source	2 895	9.7%	640	2.1%	622	2.1%	25 725	86.1%	29 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 624	63.9%	214	8.4%	214	8.4%	489	19.3%	2 541	8.5%	-	-	-	-
Commercial	426	6.0%	125	1.7%	118	1.7%	6 471	90.6%	7 140	23.9%	-	-	-	-
Households	825	4.5%	296	1.6%	284	1.6%	16 883	92.3%	18 288	61.2%	-	-	-	-
Other	20	1.1%	5	.2%	6	.3%	1 881	98.4%	1 912	6.4%	-	-	-	-
Total By Customer Group	2 895	9.7%	640	2.1%	622	2.1%	25 725	86.1%	29 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 866	50.5%	513	6.7%	1 544	20.2%	1 732	22.6%	7 656	100.0%
Total	3 866	50.5%	513	6.7%	1 544	20.2%	1 732	22.6%	7 656	100.0%

Contact Details

Municipal Manager	Silulami Vusumzi Poswa	047 489 5800
Financial Manager	Vuyo Jam Jam (acting)	047 489 5800

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	251 254	273 030	220 688	87.8%	79 292	31.6%	84 998	31.1%	384 977	141.0%	60 047	71.3%	41.6%
Property rates	19 472	19 472	20 380	104.7%	393	2.0%	1 078	5.5%	21 851	112.2%	464	113.5%	132.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 100	4 100	-	-	-	-	-	-	-	-	1 181	57.4%	(100.0%)
Service charges - other	-	-	302	-	673	-	242	-	1 217	-	-	-	(100.0%)
Rental of facilities and equipment	2 317	2 317	482	20.8%	955	41.2%	193	8.3%	1 629	70.3%	626	64.9%	(69.2%)
Interest earned - external investments	4 500	4 500	1 662	36.9%	2 014	44.8%	1 262	28.0%	4 937	109.7%	1 125	70.8%	12.2%
Interest earned - outstanding debtors	4 525	4 525	652	14.4%	1 167	25.8%	762	16.8%	2 581	57.0%	1 269	92.0%	(39.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 201	2 201	857	38.9%	307	13.9%	2 225	101.1%	3 388	153.9%	526	62.7%	323.3%
Licences and permits	1 000	1 000	608	60.8%	911	91.1%	365	36.5%	1 884	188.4%	914	59.6%	(60.1%)
Agency services	4 283	4 283	187	4.4%	152	3.6%	2 228	52.0%	2 567	59.9%	228	58.7%	876.6%
Transfers recognised - operational	207 295	229 071	195 336	94.2%	72 529	35.0%	76 508	33.4%	344 373	150.3%	52 230	66.9%	46.5%
Other own revenue	972	972	109	11.2%	191	19.6%	136	14.0%	435	44.8%	1 485	309.0%	(90.9%)
Gains on disposal of PPE	590	590	113	19.1%	-	-	-	-	113	19.1%	-	108.8%	-
Operating Expenditure	301 353	323 129	61 270	20.3%	52 398	17.4%	54 462	16.9%	168 130	52.0%	61 597	52.1%	(11.6%)
Employee related costs	146 304	154 387	54 824	37.5%	33 037	22.6%	29 728	19.3%	117 588	76.2%	41 671	75.1%	(28.7%)
Remuneration of councillors	24 140	27 021	-	-	-	-	1 710	6.3%	1 710	6.3%	5 198	38.7%	(67.1%)
Debt impairment	3 000	3 000	-	-	-	-	1 500	50.0%	1 500	50.0%	-	-	(100.0%)
Depreciation and asset impairment	47 099	47 099	-	-	-	-	7 850	16.7%	7 850	16.7%	-	-	(100.0%)
Finance charges	1 200	2 024	173	14.4%	376	31.3%	342	16.9%	891	44.0%	1 905	102.4%	(82.0%)
Bulk purchases	7 000	7 000	1 283	18.3%	1 239	17.7%	1 944	27.8%	4 467	63.8%	1 700	60.5%	14.4%
Other Materials	7 455	6 698	1 024	13.7%	1 832	24.6%	1 039	15.5%	3 895	58.1%	1 088	42.4%	(4.5%)
Contracted services	7 079	6 209	628	8.9%	6 418	90.7%	2 821	45.4%	9 867	158.9%	329	69.7%	757.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58 075	69 691	3 338	5.7%	9 497	16.4%	7 527	10.8%	20 361	29.2%	9 706	35.7%	(22.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 098)	(50 099)	159 418		26 893		30 537		216 848		(1 550)		
Transfers recognised - capital	107 807	105 068	-	-	891	.8%	868	.8%	1 759	1.7%	35 523	52.8%	(97.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 708	54 968	159 418		27 784		31 405		218 607		33 973		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 708	54 968	159 418		27 784		31 405		218 607		33 973		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 708	54 968	159 418		27 784		31 405		218 607		33 973		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 708	54 968	159 418		27 784		31 405		218 607		33 973		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	107 807	105 068	181	.2%	13 248	12.3%	1 741	1.7%	15 170	14.4%	14 306	34.2%	(87.8%)
National Government	107 807	105 068	181	.2%	13 248	12.3%	1 741	1.7%	15 170	14.4%	14 306	34.2%	(87.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 807	105 068	181	.2%	13 248	12.3%	1 741	1.7%	15 170	14.4%	14 306	34.2%	(87.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	107 807	105 068	181	.2%	13 248	12.3%	1 741	1.7%	15 170	14.4%	14 306	34.2%	(87.8%)
Governance and Administration	1 230	2 771	171	13.9%	1 034	84.1%	454	16.4%	1 659	59.9%	1 121	69.9%	(59.5%)
Executive & Council	30	82	-	-	80	267.5%	16	19.0%	96	117.0%	890	117.5%	(98.2%)
Budget & Treasury Office	30	412	-	-	114	379.3%	54	13.2%	168	40.8%	17	11.7%	228.8%
Corporate Services	1 170	2 277	171	14.6%	840	71.8%	384	16.9%	1 395	61.3%	214	49.1%	79.4%
Community and Public Safety	5 180	6 336	-	-	1 102	21.3%	11	.2%	1 113	17.6%	10	22.7%	7.9%
Community & Social Services	5 180	6 336	-	-	1 102	21.3%	11	.2%	1 113	17.6%	10	.8%	7.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	101 397	95 960	10	-	11 112	11.0%	1 276	1.3%	12 398	12.9%	13 176	33.9%	(90.3%)
Planning and Development	660	294	10	1.5%	15	2.3%	4	1.2%	28	9.7%	33	22.2%	(89.0%)
Road Transport	100 737	95 666	-	-	11 097	11.0%	1 272	1.3%	12 369	12.9%	13 143	33.9%	(90.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	358 471	377 507	108 659	30.3%	90 672	25.3%	67 874	18.0%	267 204	70.8%	126 017	87.8%	(46.1%)
Property rates, penalties and collection charges	19 472	19 472	1 711	8.8%	4 717	24.2%	1 544	7.9%	7 973	40.9%	7 447	60.8%	(79.3%)
Service charges	4 100	4 100	124	3.0%	146	3.6%	317	7.7%	587	14.3%	467	25.6%	(32.1%)
Other revenue	10 772	10 772	1 553	14.4%	2 586	24.0%	5 078	47.1%	9 218	85.6%	3 402	69.6%	49.3%
Government - operating	207 295	229 071	98 068	47.3%	80 317	38.7%	58 902	25.7%	237 287	103.6%	55 299	103.3%	6.5%
Government - capital	107 807	105 068	5 166	4.8%	-	-	-	-	5 166	4.9%	57 009	68.5%	(100.0%)
Interest	9 025	9 025	2 036	22.6%	2 906	32.2%	2 032	22.5%	6 973	77.3%	2 393	100.5%	(15.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 353)	(323 129)	(33 873)	11.2%	(78 979)	26.2%	(82 290)	25.5%	(195 142)	60.4%	(48 010)	58.8%	71.4%
Suppliers and employees	(300 153)	(320 129)	(33 820)	11.3%	(78 376)	26.1%	(81 941)	25.6%	(194 137)	60.6%	(47 587)	56.6%	72.2%
Finance charges	(1 200)	(3 000)	(53)	4.4%	(603)	50.3%	(349)	11.6%	(1 005)	33.5%	(423)	77.1%	(17.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 118	54 378	74 786	130.9%	11 693	20.5%	(14 416)	(26.5%)	72 062	132.5%	78 008	194.8%	(118.5%)
Cash Flow from Investing Activities													
Receipts	590	590	35	6.0%	428	72.4%	-	-	463	78.4%	-	108.8%	-
Proceeds on disposal of PPE	590	590	35	6.0%	428	72.4%	-	-	463	78.4%	-	108.8%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 807)	(105 068)	(13 536)	12.6%	(26 888)	24.9%	(24 165)	23.0%	(64 589)	61.5%	(38 707)	66.7%	(37.6%)
Capital assets	(107 807)	(105 068)	(13 536)	12.6%	(26 888)	24.9%	(24 165)	23.0%	(64 589)	61.5%	(38 707)	66.7%	(37.6%)
Net Cash from/(used) Investing Activities	(107 216)	(104 477)	(13 501)	12.6%	(26 460)	24.7%	(24 165)	23.1%	(64 126)	61.4%	(38 707)	66.5%	(37.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(98)	-	(103)	-	(103)	-	(304)	-	(103)	-	-
Repayment of borrowing	-	-	(98)	-	(103)	-	(103)	-	(304)	-	(103)	-	-
Net Cash from/(used) Financing Activities	-	-	(98)	-	(103)	-	(103)	-	(304)	-	(103)	-	-
Net Increase/(Decrease) in cash held	(50 099)	(50 099)	61 187	(122.1%)	(14 871)	29.7%	(38 684)	77.2%	7 632	(15.2%)	39 198	(183.8%)	(198.7%)
Cash/cash equivalents at the year begin:	90 602	90 602	-	-	61 187	67.5%	46 316	51.1%	-	-	28 801	-	60.8%
Cash/cash equivalents at the year end:	40 503	40 503	61 187	151.1%	46 316	114.4%	7 632	18.8%	7 632	18.8%	67 999	294.2%	(88.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	56	10.6%	-	-	474	89.4%	530	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	56	10.6%	-	-	474	89.4%	530	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	047 401 2400
Financial Manager	Mr Lubabalo Manjingolo	047 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	92 217	96 526	25 543	27.7%	25 054	27.2%	21 419	22.2%	72 016	74.6%	18 647	77.6%	14.9%
Property rates	22 500	22 500	4 922	21.9%	5 059	22.5%	4 650	20.7%	14 631	65.0%	4 313	59.8%	7.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 600	5 850	606	9.2%	1 448	21.9%	1 658	28.3%	3 712	63.4%	689	52.8%	140.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 728	5 452	1 115	19.5%	1 070	18.7%	1 076	19.7%	3 262	59.8%	1 026	73.9%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Rental of facilities and equipment	223	150	7	3.2%	52	23.2%	24	15.8%	82	54.9%	13	20.9%	82.9%
Interest earned - external investments	1 500	1 200	83	5.5%	82	5.5%	180	15.0%	344	28.7%	16	1.1%	1 046.8%
Interest earned - outstanding debtors	2 849	2 849	218	7.7%	1 324	46.5%	1 190	41.8%	2 732	95.9%	1 841	136.9%	(35.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25	30	-	-	3	13.8%	0	1.0%	4	12.3%	-	2.1%	(100.0%)
Licences and permits	2 500	2 580	280	11.2%	226	9.0%	193	7.5%	699	27.1%	260	25.7%	(25.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 417	47 417	17 940	37.8%	15 478	32.6%	11 894	25.1%	45 313	95.6%	10 342	94.8%	15.0%
Other own revenue	2 875	8 273	147	5.1%	311	10.8%	553	6.7%	1 012	12.2%	135	47.2%	311.3%
Gains on disposal of PPE	-	225	225	-	-	-	-	-	225	100.0%	-	-	-
Operating Expenditure	114 475	120 441	17 065	14.9%	23 298	20.4%	20 322	16.9%	60 684	50.4%	13 660	43.9%	48.8%
Employee related costs	44 595	46 501	8 784	19.7%	11 438	25.6%	10 415	22.4%	30 637	65.9%	7 532	70.4%	38.3%
Remuneration of councillors	3 727	3 877	942	25.3%	947	25.4%	1 106	28.5%	2 995	77.3%	787	74.4%	40.6%
Debt impairment	4 100	12 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	739	662	166	22.4%	166	22.4%	166	25.1%	497	75.1%	333	71.2%	(50.1%)
Bulk purchases	7 000	7 500	3 098	44.3%	1 050	15.0%	1 539	20.5%	5 688	75.8%	1 071	61.3%	43.7%
Other Materials	100	100	28	27.5%	2	1.9%	17	16.6%	46	46.0%	-	2.1%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 215	34 801	4 048	13.0%	9 695	31.1%	7 078	20.3%	20 821	59.8%	3 937	44.9%	79.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 259)	(23 916)	8 478		1 757		1 097		11 332		4 987		
Transfers recognised - capital	30 211	33 065	382	1.3%	9 384	31.1%	8 657	26.2%	18 424	55.7%	2 851	82.0%	203.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 952	9 149	8 861		11 141		9 754		29 755		7 837		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 952	9 149	8 861		11 141		9 754		29 755		7 837		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 952	9 149	8 861		11 141		9 754		29 755		7 837		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 952	9 149	8 861		11 141		9 754		29 755		7 837		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	35 152	36 149	379	1.1%	7 773	22.1%	8 492	23.5%	16 644	46.0%	2 351	47.3%	261.2%
National Government	30 097	31 342	-	-	7 430	24.7%	7 182	22.9%	14 612	46.6%	2 343	67.5%	206.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 097	31 342	-	-	7 430	24.7%	7 182	22.9%	14 612	46.6%	2 343	67.5%	206.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 056	4 807	379	7.5%	343	6.8%	1 310	27.3%	2 033	42.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Capital Expenditure Standard Classification	35 152	36 149	379	1.1%	7 773	22.1%	8 492	23.5%	16 644	46.0%	2 351	47.3%	261.2%
Governance and Administration	1 780	1 970	287	16.1%	191	10.7%	779	39.5%	1 257	63.8%	9	10.2%	8 921.1%
Executive & Council	200	1 020	11	5.6%	50	24.8%	743	72.8%	804	78.8%	-	12.6%	(100.0%)
Budget & Treasury Office	1 460	860	266	18.2%	132	9.0%	13	1.5%	411	47.8%	2	6.2%	714.0%
Corporate Services	120	90	10	8.0%	10	8.3%	23	25.3%	42	47.1%	7	50.2%	224.1%
Community and Public Safety	604	480	-	-	70	11.6%	-	-	70	14.6%	-	-	-
Community & Social Services	604	480	-	-	70	11.6%	-	-	70	14.6%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 198	31 497	-	-	7 459	24.7%	7 186	22.8%	14 645	46.5%	2 163	48.6%	232.2%
Planning and Development	102	81	-	-	29	28.6%	-	-	29	36.1%	-	15.0%	-
Road Transport	30 097	31 416	-	-	7 430	24.7%	7 186	22.9%	14 616	46.5%	2 163	48.7%	232.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 570	2 203	92	3.6%	53	2.1%	527	23.9%	672	30.5%	180	324.4%	193.6%
Electricity	1 000	1 000	-	-	53	5.3%	256	25.6%	309	30.9%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 570	1 203	92	5.9%	-	-	271	22.6%	364	30.2%	180	324.4%	51.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	122 427	129 365	33 623	27.5%	26 185	21.4%	25 030	19.3%	84 838	65.6%	39 199	93.0%	(36.1%)
Property rates, penalties and collection charges	22 500	22 500	5 311	23.6%	4 106	18.3%	3 546	15.8%	12 963	57.6%	2 092	19.5%	69.5%
Service charges	12 328	11 302	1 827	14.8%	1 884	15.3%	2 108	18.7%	5 820	51.5%	1 369	-	54.0%
Other revenue	5 623	11 033	1 723	30.6%	733	13.0%	3 112	28.2%	5 568	50.5%	575	-	441.0%
Government - operating	47 417	47 417	21 197	44.7%	14 667	30.9%	10 951	23.1%	46 815	98.7%	10 257	100.0%	6.8%
Government - capital	30 211	33 065	3 300	10.9%	4 565	15.1%	5 200	15.7%	13 065	39.5%	24 823	256.1%	(79.1%)
Interest	4 349	4 049	264	6.1%	229	5.3%	114	2.8%	608	15.0%	84	16.3%	36.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 059)	(87 439)	(16 071)	18.5%	(24 776)	28.5%	(20 688)	23.7%	(61 534)	70.4%	(13 660)	43.9%	51.4%
Suppliers and employees	(86 637)	(87 194)	(16 071)	18.5%	(24 652)	28.5%	(20 631)	23.7%	(61 354)	70.4%	(13 327)	43.7%	54.8%
Finance charges	(422)	(245)	-	-	(124)	29.4%	(57)	23.1%	(180)	73.7%	(333)	71.2%	(83.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 369	41 926	17 552	49.6%	1 409	4.0%	4 342	10.4%	23 304	55.6%	25 539	(390.9%)	(83.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(36 149)	(379)	-	(7 773)	-	(8 820)	24.4%	(16 972)	46.9%	(1 166)	40.0%	656.1%
Capital assets	-	(36 149)	(379)	-	(7 773)	-	(8 820)	24.4%	(16 972)	46.9%	(1 166)	40.0%	656.1%
Net Cash from/(used) Investing Activities	-	(36 149)	(379)	-	(7 773)	-	(8 820)	24.4%	(16 972)	46.9%	(1 166)	40.0%	656.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317)	(417)	-	-	(207)	65.6%	(109)	26.3%	(317)	76.0%	-	-	(100.0%)
Repayment of borrowing	(317)	(417)	-	-	(207)	65.6%	(109)	26.3%	(317)	76.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(317)	(417)	-	-	(207)	65.6%	(109)	26.3%	(317)	76.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	35 052	5 360	17 173	49.0%	(6 571)	(18.7%)	(4 587)	(85.6%)	6 015	112.2%	24 373	(130.6%)	(118.8%)
Cash/cash equivalents at the year begin:	211	4 158	993	470.6%	18 165	8 612.2%	11 594	278.8%	993	23.9%	12 479	-	(7.1%)
Cash/cash equivalents at the year end:	35 263	9 518	18 165	51.5%	11 594	32.9%	7 008	73.6%	7 008	73.6%	36 852	(136.5%)	(81.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230	8.3%	270	9.7%	173	6.2%	2 098	75.7%	2 771	4.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 432	4.2%	1 222	3.6%	1 209	3.5%	30 348	88.7%	34 211	50.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	510	2.3%	565	2.5%	484	2.2%	20 801	93.0%	22 361	32.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 637	100.0%	-	-	-	-	-	-	8 637	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 810	15.9%	2 057	3.0%	1 865	2.7%	53 248	78.3%	67 979	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	416	19.9%	128	6.1%	149	7.1%	1 402	66.9%	2 096	3.1%	-	-	-	-
Commercial	1 043	15.4%	326	4.8%	235	3.5%	5 184	76.4%	6 788	10.0%	-	-	-	-
Households	9 351	15.8%	1 603	2.7%	1 481	2.5%	46 661	79.0%	59 096	86.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 810	15.9%	2 057	3.0%	1 865	2.7%	53 248	78.3%	67 979	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	569	100.0%	-	-	-	-	-	-	569	7.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	432	10.0%	225	5.2%	274	6.3%	3 403	78.5%	4 335	57.7%
Auditor-General	46	1.8%	760	29.2%	1 800	69.1%	-	-	2 606	34.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 048	13.9%	985	13.1%	2 075	27.6%	3 403	45.3%	7 510	100.0%

Contact Details

Municipal Manager	Mrs Mrs I. Sikhulu-Nqwena	043 831 5700
Financial Manager	Mr Moathlodi Lucky Mosala	043 831 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	246 391	249 428	71 509	29.0%	52 984	21.5%	75 581	30.3%	200 074	80.2%	44 031	72.7%	71.7%
Property rates	15 800	16 880	4 015	25.4%	4 289	27.1%	3 522	20.9%	11 826	70.1%	2 946	80.0%	19.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 606	30 512	9 072	35.4%	8 364	32.7%	18 698	61.3%	36 134	118.4%	4 531	82.6%	312.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 664	8 582	2 144	24.7%	2 147	24.8%	2 148	25.0%	6 439	75.0%	2 003	73.4%	7.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	626	1 261	420	67.1%	190	30.4%	174	13.8%	785	62.2%	300	109.3%	(41.9%)
Interest earned - external investments	9 500	8 500	1 510	15.9%	2 411	25.4%	2 441	28.7%	6 362	74.8%	3 732	110.3%	(34.6%)
Interest earned - outstanding debtors	1 500	2 185	537	35.8%	555	37.0%	561	25.7%	1 653	75.7%	576	107.0%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	202	52	8	4.0%	16	7.7%	21	40.6%	45	85.9%	12	11.8%	72.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 137	3 217	793	25.3%	613	19.5%	826	25.7%	2 232	69.4%	795	68.1%	4.0%
Transfers recognised - operational	130 341	132 778	52 785	40.5%	34 066	26.1%	39 655	29.9%	126 505	95.3%	29 000	94.4%	36.7%
Other own revenue	51 014	45 461	225	.4%	334	.7%	7 534	16.6%	8 093	17.8%	136	3.2%	5 455.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	246 391	224 442	41 541	16.9%	51 361	20.8%	87 190	38.8%	180 092	80.2%	51 929	74.1%	67.9%
Employee related costs	81 638	85 496	19 772	24.2%	25 895	31.7%	21 289	24.9%	66 956	78.3%	16 864	71.6%	26.2%
Remuneration of councillors	14 551	13 605	3 272	22.5%	3 374	23.2%	2 686	19.7%	9 331	68.6%	3 043	68.3%	(11.7%)
Debt impairment	6 298	5 000	-	-	-	-	14 144	282.9%	14 144	282.9%	477	58.3%	2 863.4%
Depreciation and asset impairment	26 320	34 000	-	-	-	-	19 553	57.5%	19 553	57.5%	5 644	91.2%	246.5%
Finance charges	-	16 500	-	-	-	-	9 156	55.5%	9 156	55.5%	3 593	61.6%	154.8%
Bulk purchases	22 000	23 000	6 093	27.7%	5 515	25.1%	4 920	21.4%	16 528	71.9%	4 249	64.4%	15.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 600	2 230	854	32.9%	200	7.7%	320	14.4%	1 374	61.6%	266	32.7%	20.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 984	44 610	11 550	12.4%	16 377	17.6%	15 123	33.9%	43 049	96.5%	17 792	83.0%	(15.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	24 985	29 968		1 623		(11 610)		19 982		(7 898)		
Transfers recognised - capital	30 701	35 701	-	-	-	-	4 024	11.3%	4 024	11.3%	(3 245)	14.9%	(224.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 701	60 687	29 968		1 623		(7 586)		24 005		(11 144)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 701	60 687	29 968		1 623		(7 586)		24 005		(11 144)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 701	60 687	29 968		1 623		(7 586)		24 005		(11 144)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 701	60 687	29 968		1 623		(7 586)		24 005		(11 144)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	78 222	60 687	18 185	23.2%	16 929	21.6%	19 376	31.9%	54 490	89.8%	5 117	21.9%	278.7%
National Government	30 701	35 701	9 701	31.6%	8 058	26.2%	1 964	5.5%	19 724	55.2%	207	1.0%	849.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 701	35 701	9 701	31.6%	8 058	26.2%	1 964	5.5%	19 724	55.2%	207	1.0%	849.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 521	24 985	8 484	17.9%	8 871	18.7%	17 412	69.7%	34 766	139.1%	4 910	45.3%	254.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 222	60 687	18 185	23.2%	16 929	21.6%	19 376	31.9%	54 490	89.8%	5 117	21.9%	278.7%
Governance and Administration	1 905	1 598	515	27.0%	258	13.5%	(64)	(4.0%)	709	44.4%	706	51.6%	(109.0%)
Executive & Council	50	53	33	66.6%	-	-	(26)	(48.9%)	8	14.6%	373	59.1%	(106.9%)
Budget & Treasury Office	825	885	459	55.6%	229	27.8%	(7)	(.8%)	681	76.9%	243	49.8%	(102.9%)
Corporate Services	1 030	660	23	2.2%	29	2.8%	(31)	(4.7%)	20	3.1%	90	38.5%	(134.7%)
Community and Public Safety	1 175	560	41	3.5%	26	2.2%	18	3.2%	85	15.2%	40	71.0%	(55.0%)
Community & Social Services	565	410	37	6.6%	-	-	23	5.7%	61	14.8%	21	76.3%	9.3%
Sport And Recreation	440	50	2	.4%	1	.2%	2	4.6%	5	9.9%	4	36.3%	(40.1%)
Public Safety	40	40	-	-	-	-	11	26.5%	11	26.5%	2	276.7%	514.7%
Housing	130	60	2	1.8%	25	19.0%	(18)	(30.4%)	9	14.7%	13	96.8%	(239.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 464	52 626	17 628	26.5%	16 313	24.5%	19 827	37.7%	53 768	102.2%	4 171	17.6%	375.3%
Planning and Development	31 426	7 090	9 685	30.8%	8 078	25.7%	1 928	27.2%	19 691	277.7%	259	703.8%	644.6%
Road Transport	35 030	45 536	7 943	22.7%	8 236	23.5%	17 898	39.3%	34 078	74.8%	3 912	8.8%	357.5%
Environmental Protection	8	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Trading Services	8 678	5 903	1	-	332	3.8%	(405)	(6.9%)	(72)	(1.2%)	199	3.9%	(303.6%)
Electricity	5 450	3 390	-	-	332	6.1%	(405)	(12.0%)	(73)	(2.2%)	199	4.4%	(303.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 228	2 513	1	-	-	-	0	-	1	-	-	.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	277 092	285 129	84 614	30.5%	92 809	33.5%	95 250	33.4%	272 673	95.6%	64 031	93.1%	48.8%
Property rates, penalties and collection charges	15 800	16 880	4 011	25.4%	4 170	26.4%	3 628	21.5%	11 809	70.0%	2 461	21.3%	47.4%
Service charges	32 970	39 093	11 732	35.6%	9 217	28.0%	20 846	53.3%	41 795	106.9%	6 867	-	203.6%
Other revenue	56 281	49 991	1 670	3.0%	28 697	51.0%	12 478	25.0%	42 846	85.7%	4 593	-	171.7%
Government - operating	130 340	132 778	55 737	42.8%	32 168	24.7%	44 873	33.8%	132 778	100.0%	29 374	95.0%	52.8%
Government - capital	30 701	35 701	9 857	32.1%	15 422	50.2%	10 422	29.2%	35 701	100.0%	17 413	95.4%	(40.1%)
Interest	11 000	10 685	1 606	14.6%	3 135	28.5%	3 002	28.1%	7 744	72.5%	3 323	111.4%	(9.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 870)	(185 442)	(41 748)	21.0%	(52 056)	26.2%	(53 493)	28.8%	(147 297)	79.4%	(42 945)	81.5%	24.6%
Suppliers and employees	(198 870)	(168 942)	(40 248)	20.2%	(52 056)	26.2%	(44 337)	26.2%	(136 641)	80.9%	(38 764)	84.3%	14.4%
Finance charges	-	(16 500)	(1 500)	-	-	-	(9 156)	55.5%	(10 656)	64.6%	(4 181)	64.2%	119.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 222	99 687	42 866	54.8%	40 753	52.1%	41 757	41.9%	125 376	125.8%	21 085	141.3%	98.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 222)	(60 687)	(18 185)	23.2%	(16 929)	21.6%	(452)	.7%	(35 566)	58.6%	(8 206)	26.6%	(94.5%)
Capital assets	(78 222)	(60 687)	(18 185)	23.2%	(16 929)	21.6%	(452)	.7%	(35 566)	58.6%	(8 206)	26.6%	(94.5%)
Net Cash from/(used) Investing Activities	(78 222)	(60 687)	(18 185)	23.2%	(16 929)	21.6%	(452)	.7%	(35 566)	58.6%	(8 206)	26.6%	(94.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	39 000	24 680	############	23 824	############	41 305	105.9%	89 809	230.3%	12 879	(96.6%)	220.7%
Cash/cash equivalents at the year begin:	-	129 028	129 028	-	153 709	-	177 533	137.6%	129 028	100.0%	25 218	-	604.0%
Cash/cash equivalents at the year end:	(0)	168 028	153 709	(768 543 470.0%)	177 533	(887 662 820.0%)	218 838	130.2%	218 838	130.2%	38 097	(3 687.7%)	474.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 092	42.7%	1 064	21.7%	549	11.2%	1 194	24.4%	4 899	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 231	8.4%	976	6.7%	608	4.2%	11 789	80.7%	14 604	41.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	529	3.8%	412	3.0%	349	2.5%	12 546	90.7%	13 836	39.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	5.8%	62	3.9%	52	3.3%	1 374	87.0%	1 579	4.5%	-	-	-	-
Total By Income Source	3 943	11.3%	2 515	7.2%	1 557	4.5%	26 902	77.0%	34 918	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 943	11.3%	2 515	7.2%	1 557	4.5%	26 902	77.0%	34 918	100.0%	-	-	-	-
Total By Customer Group	3 943	11.3%	2 515	7.2%	1 557	4.5%	26 902	77.0%	34 918	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 818	57.1%	872	27.4%	257	8.1%	234	7.4%	3 181	100.0%
Total	1 818	57.1%	872	27.4%	257	8.1%	234	7.4%	3 181	100.0%

Contact Details

Municipal Manager	Mr Balisa King Socikwa	043 683 5024
Financial Manager	Mrs Joyce Ntshinga	043 683 5002

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	139 017	139 017	48 188	34.7%	33 020	23.8%	4 604	3.3%	85 812	61.7%	24 106	88.6%	(80.9%)
Property rates	16 840	16 840	8 962	53.2%	936	5.6%	1 696	10.1%	11 594	68.8%	1 725	91.4%	(1.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	419	419	151	36.0%	141	33.8%	141	33.7%	433	103.5%	135	100.9%	4.5%
Service charges - other	78	78	-	-	-	-	-	-	-	-	-	34.6%	-
Rental of facilities and equipment	20	20	41	205.9%	49	242.9%	32	162.5%	122	611.3%	30	182.4%	8.4%
Interest earned - external investments	1 000	1 000	182	18.2%	136	13.6%	141	14.1%	459	45.9%	220	31.8%	(35.9%)
Interest earned - outstanding debtors	18 000	18 000	852	4.7%	1 012	5.6%	1 093	6.1%	2 958	16.4%	912	108.3%	19.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 509	1 509	27	1.8%	43	2.8%	34	2.2%	104	6.9%	47	7.6%	(28.6%)
Licences and permits	1 708	1 708	425	24.9%	401	23.5%	357	20.9%	1 183	69.3%	374	78.3%	(4.5%)
Agency services	252	252	92	36.4%	91	36.0%	90	35.8%	272	108.2%	83	104.7%	8.6%
Transfers recognised - operational	86 893	86 893	34 522	39.7%	27 618	31.8%	-	-	62 140	71.5%	20 322	97.6%	(100.0%)
Other own revenue	11 700	11 700	2 934	25.1%	2 319	19.8%	1 020	8.7%	6 273	53.6%	260	5.2%	292.6%
Gains on disposal of PPE	600	600	-	-	273	45.5%	-	-	273	45.5%	-	-	-
Operating Expenditure	156 328	156 328	21 515	13.8%	23 654	15.1%	20 765	13.3%	65 934	42.2%	22 153	56.3%	(6.3%)
Employee related costs	50 310	50 310	10 727	21.3%	12 199	24.2%	12 369	24.6%	35 295	70.2%	12 622	77.5%	(2.0%)
Remuneration of councillors	7 310	7 310	1 830	25.0%	1 838	25.2%	2 129	29.1%	5 798	79.3%	1 699	60.6%	25.3%
Debt impairment	14 000	14 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 914	15 914	4 337	27.3%	3 979	25.0%	246	1.5%	8 562	53.8%	1 438	67.8%	(82.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	152	-	(100.0%)
Other expenditure	68 794	68 794	4 621	6.7%	5 638	8.2%	6 021	8.8%	16 280	23.7%	6 242	40.9%	(3.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 311)	(17 311)	26 673		9 366		(16 161)		19 878		1 954		
Transfers recognised - capital	23 310	23 310	-	-	-	-	-	-	-	-	16 925	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 999	5 999	26 673		9 366		(16 161)		19 878		18 879		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 999	5 999	26 673		9 366		(16 161)		19 878		18 879		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 999	5 999	26 673		9 366		(16 161)		19 878		18 879		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 999	5 999	26 673		9 366		(16 161)		19 878		18 879		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	31 961	31 961	2 360	7.4%	5 399	16.9%	8 337	26.1%	16 096	50.4%	4 106	26.9%	103.1%
National Government	23 310	23 310	2 322	10.0%	5 222	22.4%	7 685	33.0%	15 230	65.3%	4 060	28.0%	89.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 310	23 310	2 322	10.0%	5 222	22.4%	7 685	33.0%	15 230	65.3%	4 060	28.0%	89.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 651	8 651	38	.4%	177	2.0%	652	7.5%	867	10.0%	46	13.6%	1 315.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 961	31 961	2 360	7.4%	5 399	16.9%	8 337	26.1%	16 096	50.4%	4 106	26.9%	103.1%
Governance and Administration	4 169	4 169	38	.9%	141	3.4%	349	8.4%	528	12.7%	46	13.0%	658.4%
Executive & Council	152	152	-	-	-	-	-	-	-	-	46	24.1%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 017	4 017	38	.9%	141	3.5%	349	8.7%	528	13.2%	-	-	(100.0%)
Community and Public Safety	1 410	1 410	-	-	-	-	126	9.0%	126	9.0%	-	-	(100.0%)
Community & Social Services	1 410	1 410	-	-	-	-	126	9.0%	126	9.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 890	23 890	2 322	9.7%	5 230	21.9%	7 862	32.9%	15 414	64.5%	4 060	32.1%	93.7%
Planning and Development	1 581	1 581	-	-	8	.5%	-	-	8	.5%	-	4.8%	-
Road Transport	22 310	22 310	2 322	10.4%	5 222	23.4%	7 862	35.2%	15 406	69.1%	4 060	32.8%	93.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 491	2 491	-	-	28	1.1%	-	-	28	1.1%	-	1.3%	-
Electricity	500	500	-	-	28	5.6%	-	-	28	5.6%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 991	1 991	-	-	-	-	-	-	-	-	-	1.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	137 497	137 497	55 837	40.6%	45 526	33.1%	33 224	24.2%	134 587	97.9%	41 805	89.8%	(20.5%)
Property rates, penalties and collection charges	8 420	8 420	836	9.9%	3 450	41.0%	1 659	19.7%	5 944	70.6%	2 693	34.9%	(38.4%)
Service charges	291	291	41	14.0%	32	10.9%	34	11.7%	107	36.7%	65	.2%	(47.2%)
Other revenue	8 584	8 584	13 580	158.2%	2 875	33.5%	619	7.2%	17 074	198.9%	1 382	11.7%	(55.2%)
Government - operating	86 893	86 893	37 566	43.2%	28 450	32.7%	21 486	24.7%	87 502	100.7%	20 522	5 000.3%	4.7%
Government - capital	23 310	23 310	3 632	15.6%	10 109	43.4%	8 969	38.5%	22 710	97.4%	16 925	-	(47.0%)
Interest	10 000	10 000	182	1.8%	610	6.1%	457	4.6%	1 249	12.5%	220	-	108.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(94 451)	(94 451)	(52 917)	56.0%	(63 929)	67.7%	(18 049)	19.1%	(134 895)	142.8%	(20 845)	52.5%	(13.4%)
Suppliers and employees	(94 451)	(94 451)	(52 917)	56.0%	(63 929)	67.7%	(18 049)	19.1%	(134 895)	142.8%	(20 693)	51.9%	(12.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(152)	-	(100.0%)
Net Cash from/(used) Operating Activities	43 046	43 046	2 920	6.8%	(18 403)	(42.8%)	15 174	35.3%	(309)	(.7%)	20 960	261.6%	(27.6%)
Cash Flow from Investing Activities													
Receipts	300	300	-	-	25 027	8 342.4%	18 000	6 000.0%	43 027	14 342.4%	-	-	(100.0%)
Proceeds on disposal of PPE	300	300	-	-	27	9.1%	-	-	27	9.1%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	25 000	-	18 000	-	43 000	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 961)	(31 961)	(2 818)	8.8%	(5 127)	16.0%	(5 364)	16.8%	(13 308)	41.6%	(4 106)	33.3%	30.6%
Capital assets	(31 961)	(31 961)	(2 818)	8.8%	(5 127)	16.0%	(5 364)	16.8%	(13 308)	41.6%	(4 106)	33.3%	30.6%
Net Cash from/(used) Investing Activities	(31 661)	(31 661)	(2 818)	8.9%	19 900	(62.9%)	12 636	(39.9%)	29 719	(93.9%)	(4 106)	34.3%	(407.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 385	11 385	102	.9%	1 497	13.1%	27 811	244.3%	29 410	258.3%	16 855	(961.8%)	65.0%
Cash/cash equivalents at the year begin:	(4 500)	(4 500)	169	(3.7%)	271	(6.0%)	1 768	(39.3%)	169	(3.7%)	30 278	.1%	(94.2%)
Cash/cash equivalents at the year end:	6 885	6 885	271	3.9%	1 768	25.7%	29 579	429.6%	29 579	429.6%	47 133	2 244.3%	(37.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 907	10.0%	485	1.7%	464	1.6%	25 217	86.7%	29 073	80.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	727	10.1%	121	1.7%	116	1.6%	6 227	86.6%	7 191	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	17.2%	6	8.1%	2	2.9%	52	71.7%	73	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	13.4%	0	6.6%	0	6.5%	3	73.5%	4	-	-	-	-	-
Total By Income Source	3 647	10.0%	613	1.7%	582	1.6%	31 500	86.7%	36 341	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24	34.1%	8	11.9%	2	2.7%	36	51.3%	70	.2%	-	-	-	-
Commercial	209	6.6%	96	3.0%	94	3.0%	2 758	87.4%	3 156	8.7%	-	-	-	-
Households	3 413	10.3%	509	1.5%	486	1.5%	28 703	86.7%	33 111	91.1%	-	-	-	-
Other	1	13.4%	0	6.6%	0	6.5%	3	73.5%	4	-	-	-	-	-
Total By Customer Group	3 647	10.0%	613	1.7%	582	1.6%	31 500	86.7%	36 341	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 424	81.1%	56	1.3%	78	1.8%	666	15.8%	4 222	16.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	20 713	100.0%	20 713	83.1%
Total	3 424	13.7%	56	.2%	78	.3%	21 379	85.7%	24 935	100.0%

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040 673 3095
Financial Manager	Mr V.C Makedama	040 673 3095

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	236 770	247 691	122 760	51.8%	58 526	24.7%	50 776	20.5%	232 062	93.7%	55 281	78.6%	(8.2%)
Property rates	40 000	54 000	46 365	115.9%	1 177	2.9%	729	1.3%	48 271	89.4%	723	23.8%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	4 217	-	(100.0%)
Service charges - electricity revenue	35 525	31 555	9 274	26.1%	8 828	24.8%	6 669	21.1%	24 770	78.5%	7 003	55.3%	(4.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 500	9 178	2 640	75.4%	2 642	75.5%	2 630	28.7%	7 913	86.2%	571	36.0%	360.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	245	437	99	40.3%	107	43.7%	103	23.6%	309	70.7%	46	40.0%	122.2%
Interest earned - external investments	1 000	1 200	71	7.1%	502	50.2%	-	-	574	47.8%	3	47.4%	(100.0%)
Interest earned - outstanding debtors	3 650	5 570	1 885	51.6%	2 322	63.6%	2 179	39.1%	6 386	114.6%	5	33.7%	41 841.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	160	200	62	38.9%	61	38.0%	52	25.9%	175	87.3%	16	12.8%	227.0%
Licences and permits	-	2 968	268	-	232	-	2 716	91.5%	3 216	108.4%	491	66.2%	453.4%
Agency services	3 000	-	444	14.8%	467	15.6%	276	-	1 187	-	297	22.7%	(6.9%)
Transfers recognised - operational	136 949	138 487	60 324	44.0%	43 032	31.4%	33 780	24.4%	137 136	99.0%	35 234	89.7%	(4.1%)
Other own revenue	12 741	4 097	1 328	10.4%	(853)	(6.7%)	1 643	40.1%	2 118	51.7%	6 675	423.9%	(75.4%)
Gains on disposal of PPE	-	-	-	-	10	-	(1)	-	9	-	-	-	(100.0%)
Operating Expenditure	256 584	254 584	57 607	22.5%	47 461	18.5%	49 498	19.4%	154 566	60.7%	46 082	69.0%	7.4%
Employee related costs	96 495	88 423	23 491	24.3%	24 587	25.5%	23 035	26.1%	71 113	80.4%	25 417	80.9%	(9.4%)
Remuneration of councillors	13 797	13 612	3 293	23.9%	3 294	23.9%	3 517	25.8%	10 104	74.2%	3 094	64.5%	13.7%
Debt impairment	12 968	13 906	-	-	-	-	7 785	56.0%	7 785	56.0%	-	-	(100.0%)
Depreciation and asset impairment	20 000	32 650	-	-	-	-	-	-	-	-	-	-	-
Finance charges	800	1 700	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 000	40 000	15 314	38.3%	8 922	22.3%	5 451	13.6%	29 686	74.2%	7 316	66.7%	(25.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	256	550	31	12.0%	189	73.9%	31	5.6%	250	45.5%	73	-	(57.6%)
Transfers and grants	15 050	13 750	2 077	13.8%	1 273	8.5%	2 421	17.6%	5 771	42.0%	229	25.5%	955.3%
Other expenditure	57 218	49 993	13 402	23.4%	9 197	16.1%	7 258	14.5%	29 857	59.7%	9 954	52.8%	(27.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 814)	(6 892)	65 154		11 065		1 277		77 496		9 199		
Transfers recognised - capital	43 755	43 284	2 785	6.4%	13 134	30.0%	15 734	36.4%	31 653	73.1%	-	54.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 941	36 391	67 939		24 199		17 011		109 150		9 199		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 941	36 391	67 939		24 199		17 011		109 150		9 199		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 941	36 391	67 939		24 199		17 011		109 150		9 199		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 941	36 391	67 939		24 199		17 011		109 150		9 199		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	56 909	56 024	13 462	23.7%	9 855	17.3%	11 944	21.3%	35 260	62.9%	8 229	56.6%	45.1%
National Government	43 755	43 284	9 535	21.8%	10 205	23.3%	7 366	17.0%	27 106	62.6%	(130)	34.6%	(5 778.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 755	43 284	9 535	21.8%	10 205	23.3%	7 366	17.0%	27 106	62.6%	(130)	34.6%	(5 778.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 154	12 740	3 927	29.9%	(350)	(2.7%)	4 578	35.9%	8 154	64.0%	8 359	101.6%	(45.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 909	56 024	13 462	23.7%	9 855	17.3%	11 944	21.3%	35 260	62.9%	8 229	56.6%	45.1%
Governance and Administration	5 920	4 650	3 916	66.1%	1 649	27.9%	806	17.3%	6 371	137.0%	8 361	122.4%	(90.4%)
Executive & Council	270	20	-	-	9	3.5%	-	-	9	47.3%	-	12.9%	-
Budget & Treasury Office	370	130	18	4.9%	62	16.8%	-	-	80	61.9%	(52)	.8%	(100.0%)
Corporate Services	5 280	4 500	3 898	73.8%	1 577	29.9%	806	17.9%	6 281	139.6%	8 413	118.8%	(90.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 959	39 562	8 687	22.3%	4 550	11.7%	7 593	19.2%	20 830	52.7%	(139)	31.9%	(5 564.4%)
Planning and Development	270	20	-	-	-	-	-	-	-	-	(9)	1.2%	(100.0%)
Road Transport	38 689	39 542	8 687	22.5%	4 550	11.8%	7 593	19.2%	20 830	52.7%	(130)	32.6%	(5 952.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 030	11 812	858	7.1%	3 655	30.4%	3 545	30.0%	8 059	68.2%	7	-	51 278.9%
Electricity	12 030	11 812	858	7.1%	3 655	30.4%	3 545	30.0%	8 059	68.2%	7	-	51 278.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	276 573	286 709	93 184	33.7%	75 496	27.3%	66 569	23.2%	235 248	82.1%	68 017	75.8%	(2.1%)
Property rates, penalties and collection charges	38 000	66 434	7 754	20.4%	5 211	13.7%	3 664	5.5%	16 630	25.0%	4 940	25.8%	(25.8%)
Service charges	37 073	24 033	7 669	20.7%	7 892	21.3%	6 648	27.7%	22 209	92.4%	7 574	-	(12.2%)
Other revenue	16 146	7 703	4 691	29.1%	7 428	46.0%	8 377	108.8%	20 496	266.1%	7 525	37.6%	11.3%
Government - operating	136 949	138 487	57 568	42.0%	41 464	30.3%	33 452	24.2%	132 484	95.7%	35 234	96.9%	(5.1%)
Government - capital	43 755	43 284	15 500	35.4%	13 500	30.9%	14 426	33.3%	43 426	100.3%	12 736	81.1%	13.3%
Interest	4 650	6 768	1	-	1	-	2	-	4	.1%	8	36.7%	(80.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 616)	(230 537)	(57 550)	25.7%	(47 189)	21.1%	(31 073)	13.5%	(135 813)	58.9%	(43 364)	59.0%	(28.3%)
Suppliers and employees	(207 766)	(215 087)	(56 017)	27.0%	(45 917)	22.1%	(29 301)	13.6%	(131 235)	61.0%	(43 134)	62.6%	(32.1%)
Finance charges	(800)	(1 700)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 050)	(13 750)	(1 533)	10.2%	(1 273)	8.5%	(1 772)	12.9%	(4 577)	33.3%	(229)	1.9%	672.3%
Net Cash from/(used) Operating Activities	52 957	56 172	35 634	67.3%	28 306	53.5%	35 496	63.2%	99 436	177.0%	24 654	132.7%	44.0%
Cash Flow from Investing Activities													
Receipts	-	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 909)	(42 228)	(14 576)	25.6%	(12 814)	22.5%	(7 361)	17.4%	(34 750)	82.3%	3 089	22.2%	(338.3%)
Capital assets	(56 909)	(42 228)	(14 576)	25.6%	(12 814)	22.5%	(7 361)	17.4%	(34 750)	82.3%	3 089	22.2%	(338.3%)
Net Cash from/(used) Investing Activities	(56 909)	(43 828)	(14 576)	25.6%	(12 814)	22.5%	(7 361)	16.8%	(34 750)	79.3%	3 089	22.2%	(338.3%)
Cash Flow from Financing Activities													
Receipts	82	102	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	102	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 796)	(13 796)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 796)	(13 796)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 714)	(13 694)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 665)	(1 350)	21 058	(119.2%)	15 493	(87.7%)	28 134	(2 084.1%)	64 685	(4 791.7%)	27 742	(12 418.6%)	1.4%
Cash/cash equivalents at the year begin:	19 796	3 852	3 212	16.2%	24 270	122.6%	39 763	1 032.3%	3 212	83.4%	41 162	-	(3.4%)
Cash/cash equivalents at the year end:	2 131	2 502	24 270	1 139.2%	39 763	1 866.3%	67 897	2 713.9%	67 897	2 713.9%	68 904	2 543.1%	(1.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 280	50.3%	460	10.2%	165	3.6%	1 628	35.9%	4 533	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 280	50.3%	460	10.2%	165	3.6%	1 628	35.9%	4 533	100.0%

Contact Details

Municipal Manager	KC Maneli	046 645 7451
Financial Manager	Mrs B Lubelwana	046 645 7482

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	84 850	84 850	26 251	30.9%	15 409	18.2%	11 983	14.1%	53 642	63.2%	7 729	48.1%	55.0%
Property rates	4 190	4 190	555	13.3%	431	10.3%	291	6.9%	1 278	30.5%	512	44.9%	(43.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 050	30 050	1 933	6.4%	2 621	8.7%	1 608	5.4%	6 162	20.5%	2 414	41.9%	(33.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 560	4 560	337	7.4%	270	5.9%	199	4.4%	806	17.7%	331	22.6%	(40.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	153	153	11	7.5%	11	7.5%	9	5.7%	32	20.7%	6	15.1%	53.8%
Interest earned - external investments	75	75	-	-	9	11.8%	2	3.0%	11	14.8%	10	30.4%	(77.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	12	24.6%	20	40.0%	16	31.6%	48	96.2%	15	63.8%	7.8%
Licences and permits	6 500	6 500	713	11.0%	802	12.3%	435	6.7%	1 950	30.0%	439	55.1%	(.8%)
Agency services	335	335	21	6.2%	27	8.0%	20	5.8%	67	20.0%	23	52.4%	(14.6%)
Transfers recognised - operational	35 813	35 813	21 100	58.9%	8 201	22.9%	6 940	19.4%	36 241	101.2%	1 713	49.1%	305.1%
Other own revenue	3 123	3 123	1 568	50.2%	3 016	96.6%	2 464	78.9%	7 048	225.7%	2 267	114.3%	8.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	75 447	75 447	17 235	22.8%	18 742	24.8%	10 414	13.8%	46 391	61.5%	11 532	43.8%	(9.7%)
Employee related costs	25 425	25 425	6 237	24.5%	6 036	23.7%	4 108	16.2%	16 381	64.4%	5 681	66.1%	(27.7%)
Remuneration of councillors	2 474	2 474	585	23.6%	585	23.6%	481	19.4%	1 650	66.7%	556	76.7%	(13.6%)
Debt impairment	500	500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 208	22 208	6 534	29.4%	4 642	20.9%	2 024	9.1%	13 201	59.4%	500	31.9%	304.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 840	21 840	3 879	17.8%	7 479	34.2%	3 802	17.4%	15 159	69.4%	4 794	62.1%	(20.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 403	9 403	9 016		(3 333)		1 568		7 251		(3 803)		
Transfers recognised - capital	9 560	9 560	3 186	33.3%	3 187	33.3%	3 187	33.3%	9 560	100.0%	6 300	97.1%	(49.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 963	18 963	12 202		(146)		4 755		16 811		2 497		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 963	18 963	12 202		(146)		4 755		16 811		2 497		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 963	18 963	12 202		(146)		4 755		16 811		2 497		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 963	18 963	12 202		(146)		4 755		16 811		2 497		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	9 624	12 141	1 645	17.1%	2 680	27.9%	1 181	9.7%	5 507	45.4%	133	30.3%	789.7%
National Government	9 224	12 141	1 451	15.7%	2 680	29.1%	1 181	9.7%	5 313	43.8%	133	30.3%	789.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 224	12 141	1 451	15.7%	2 680	29.1%	1 181	9.7%	5 313	43.8%	133	30.3%	789.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	194	-	-	-	-	-	194	-	-	-	-
Capital Expenditure Standard Classification	9 624	12 141	1 645	17.1%	2 680	27.9%	1 181	9.7%	5 507	45.4%	133	30.3%	789.7%
Governance and Administration	230	110	25	10.8%	8	3.4%	-	-	33	29.7%	16	39.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	16	27.7%	(100.0%)
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	160	110	25	15.6%	8	4.8%	-	-	33	29.7%	-	49.7%	-
Community and Public Safety	4 992	7 928	1 341	26.9%	981	19.7%	356	4.5%	2 678	33.8%	-	-	(100.0%)
Community & Social Services	-	7 928	1 341	-	981	-	356	4.5%	2 678	33.8%	-	-	(100.0%)
Sport And Recreation	4 592	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 402	4 102	279	6.3%	1 692	38.4%	825	20.1%	2 796	68.2%	117	34.2%	606.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	83.4%	-
Road Transport	4 402	4 102	279	6.3%	1 692	38.4%	825	20.1%	2 796	68.2%	117	34.0%	606.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	67.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	94 410	91 193	29 437	31.2%	18 596	19.7%	16 891	18.5%	64 924	71.2%	14 029	61.1%	20.4%
Property rates, penalties and collection charges	4 190	4 190	555	13.3%	431	10.3%	470	11.2%	1 457	34.8%	512	44.9%	(8.2%)
Service charges	34 610	29 610	2 269	6.6%	2 891	8.4%	2 686	9.1%	7 847	26.5%	2 745	35.5%	(2.1%)
Other revenue	10 161	8 945	2 326	22.9%	3 876	38.1%	3 605	40.3%	9 808	109.6%	2 749	87.3%	31.2%
Government - operating	35 813	35 813	21 100	58.9%	8 201	22.9%	6 940	19.4%	36 241	101.2%	1 713	70.7%	305.1%
Government - capital	9 560	12 598	3 186	33.3%	3 187	33.3%	3 187	25.3%	9 560	75.9%	6 300	97.1%	(49.4%)
Interest	75	38	-	-	9	11.8%	2	6.0%	11	29.3%	10	30.4%	(77.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 447)	(79 052)	(17 235)	22.8%	(18 742)	24.8%	(13 268)	16.8%	(49 245)	62.3%	(11 562)	43.9%	14.8%
Suppliers and employees	(75 447)	(76 052)	(17 235)	22.8%	(18 742)	24.8%	(13 268)	17.4%	(49 245)	64.8%	(11 562)	43.9%	14.8%
Finance charges	-	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 962	12 141	12 202	64.3%	(146)	(.8%)	3 623	29.8%	15 678	129.1%	2 467	(128.3%)	46.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 624)	(12 141)	(1 620)	16.8%	(2 680)	27.9%	(1 353)	11.1%	(5 654)	46.6%	(133)	31.2%	919.3%
Capital assets	(9 624)	(12 141)	(1 620)	16.8%	(2 680)	27.9%	(1 353)	11.1%	(5 654)	46.6%	(133)	31.2%	919.3%
Net Cash from/(used) Investing Activities	(9 624)	(12 141)	(1 620)	16.8%	(2 680)	27.9%	(1 353)	11.1%	(5 654)	46.6%	(133)	31.2%	919.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 338	1	10 582	113.3%	(2 827)	(30.3%)	2 269	283 661.4%	10 024	1 253 027.8%	2 334	(41.7%)	(2.8%)
Cash/cash equivalents at the year begin:	-	-	-	-	10 582	-	7 755	-	-	-	4 681	-	65.7%
Cash/cash equivalents at the year end:	9 338	1	10 582	113.3%	7 755	83.0%	10 024	1 253 027.8%	10 024	1 253 027.8%	7 015	(41.7%)	42.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 302	6.2%	2 398	6.5%	-	-	32 187	87.3%	36 887	64.8%
Bulk Water	-	-	-	-	-	-	7 175	100.0%	7 175	12.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	376	4.3%	-	-	161	1.8%	8 279	93.9%	8 817	15.5%
Other	138	3.5%	90	2.2%	6	.1%	3 772	94.2%	4 006	7.0%
Total	2 816	5.0%	2 488	4.4%	167	.3%	51 414	90.4%	56 885	100.0%

Contact Details

Municipal Manager	Mr Simpiwo Caga	046 684 0034
Financial Manager	Ms Nonkululeko Marambana	046 684 0034

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 536 710	148 877	348 970	22.7%	501 706	32.6%	1 016 017	682.5%	1 866 693	1 253.9%	645 829	99.4%	57.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	171 129	23 000	26 832	15.7%	45 900	26.8%	(4 352)	(18.9%)	68 379	297.3%	28 551	67.1%	(115.2%)
Service charges - sanitation revenue	71 303	3 123	14 265	20.0%	21 948	30.8%	3 054	97.8%	39 268	1 257.3%	20 592	82.0%	(85.2%)
Service charges - refuse revenue	287	23 000	152	52.9%	227	79.4%	16	.1%	395	1.7%	-	-	(100.0%)
Service charges - other	9	47 984	755	8 306.0%	1 221	13 426.5%	154	.3%	2 131	4.4%	1 040	93.6%	(85.1%)
Rental of facilities and equipment	2 206	1 984	29	1.3%	59	2.7%	755	38.1%	843	42.5%	83	83.6%	806.9%
Interest earned - external investments	10 875	-	2 257	20.8%	3 498	32.2%	965	-	6 720	-	10 091	79.4%	(90.4%)
Interest earned - outstanding debtors	6 601	-	6 188	93.7%	12 438	188.4%	3 536	-	22 161	-	8 301	87.6%	(57.4%)
Dividends received	-	-	0	-	2	-	1	-	2	-	1	-	(30.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	736 128	15 872	291 498	39.6%	409 180	55.6%	1 006 445	6 340.9%	1 707 123	10 755.3%	434 430	143.5%	131.7%
Other own revenue	538 172	33 912	6 994	1.3%	7 234	1.3%	5 442	16.0%	19 670	58.0%	142 741	41.2%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 513 677	38 207	189 026	12.5%	388 000	25.6%	347 000	908.2%	924 025	2 418.5%	371 007	72.6%	(6.5%)
Employee related costs	621 668	36 179	95 542	15.4%	159 425	25.6%	160 562	443.8%	415 530	1 148.5%	149 297	86.7%	7.5%
Remuneration of councillors	14 874	113	2 201	14.8%	3 343	22.5%	3 929	3 466.3%	9 474	8 357.1%	2 980	66.8%	31.8%
Debt impairment	162 127	-	27 021	16.7%	40 532	25.0%	40 532	-	108 085	-	56 016	98.2%	(27.6%)
Depreciation and asset impairment	176 383	275	-	-	34 525	19.6%	13 883	5 047.1%	48 408	17 598.8%	15 835	29.8%	(12.3%)
Finance charges	53 865	-	29	.1%	25 555	47.4%	11 404	-	36 988	-	5 592	11 347.0%	103.9%
Bulk purchases	75 000	-	11 928	15.9%	17 979	24.0%	20 029	-	49 936	-	17 592	70.3%	13.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	34 432	-	799	2.3%	853	2.5%	493	-	2 144	-	2 153	8.0%	(77.1%)
Transfers and grants	20 000	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	355 328	1 639	51 505	14.5%	105 787	29.8%	96 168	5 866.3%	253 460	15 461.2%	121 543	71.8%	(20.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 033	110 670	159 944		113 706		669 017		942 668		274 822		
Transfers recognised - capital	417 606	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	440 640	110 670	159 944		113 706		669 017		942 668		274 822		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	440 640	110 670	159 944		113 706		669 017		942 668		274 822		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	440 640	110 670	159 944		113 706		669 017		942 668		274 822		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	440 640	110 670	159 944		113 706		669 017		942 668		274 822		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	440 640	260	287 752	65.3%	52 098	11.8%	808	311.2%	340 657	131 243.6%	139 822	72.7%	(99.4%)
National Government	417 606	-	277 141	66.4%	37 148	8.9%	696	-	314 985	-	131 447	75.6%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	417 606	-	277 141	66.4%	37 148	8.9%	696	-	314 985	-	131 447	75.6%	(99.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 033	260	10 610	46.1%	14 949	64.9%	112	43.0%	25 672	9 890.4%	8 374	45.8%	(98.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	440 640	260	287 752	65.3%	52 098	11.8%	808	311.2%	340 657	131 243.6%	139 822	72.7%	(99.4%)
Governance and Administration	440 640	260	10 526	2.4%	10 253	2.3%	112	43.0%	20 891	8 048.6%	5 451	1.2%	(98.0%)
Executive & Council	420 406	260	526	.1%	212	.1%	112	43.0%	850	327.4%	158	.1%	(29.3%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	32	3.2%	(100.0%)
Corporate Services	20 233	-	10 000	49.4%	10 041	49.6%	-	-	20 041	-	5 260	164.0%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	36	21.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	4	24.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	31	10.7%	(100.0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	277 226	-	41 844	-	696	-	319 766	-	134 335	1 086.3%	(99.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	277 226	-	41 797	-	696	-	319 719	-	132 910	1 278.9%	(99.5%)
Waste Water Management	-	-	-	-	47	-	-	-	47	-	1 424	306.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 615 807	1 615 807	729 165	45.1%	491 276	30.4%	425 673	26.3%	1 646 114	101.9%	673 419	101.0%	(36.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	242 728	242 728	18 687	7.7%	29 627	12.2%	30 406	12.5%	78 720	32.4%	30 522	55.3%	(.4%)
Other revenue	201 868	201 868	155 036	76.8%	318 595	157.8%	108 343	53.7%	581 974	288.3%	216 135	91.3%	(49.9%)
Government - operating	736 128	736 128	416 237	56.5%	141 260	19.2%	175 364	23.8%	732 861	99.6%	179 712	101.0%	(2.4%)
Government - capital	417 606	417 606	136 642	32.7%	800	.2%	110 430	26.4%	247 872	59.4%	225 116	130.5%	(50.9%)
Interest	17 476	17 476	2 563	14.7%	994	5.7%	1 130	6.5%	4 687	26.8%	21 933	67.2%	(94.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 175 167)	(1 175 167)	(758 493)	64.5%	(353 465)	30.1%	(596 434)	50.8%	(1 708 392)	145.4%	(579 877)	139.1%	2.9%
Suppliers and employees	(1 101 302)	(1 101 302)	(758 493)	68.9%	(353 465)	32.1%	(590 069)	53.6%	(1 702 027)	154.5%	(579 877)	140.8%	1.8%
Finance charges	(53 865)	(53 865)	-	-	-	-	(6 365)	11.8%	(6 365)	11.8%	-	-	(100.0%)
Transfers and grants	(20 000)	(20 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	440 640	440 640	(29 327)	(6.7%)	137 811	31.3%	(170 761)	(38.8%)	(62 278)	(14.1%)	93 542	(.1%)	(282.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	17 000	-	-	-	17 000	-	200 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	17 000	-	-	-	17 000	-	200 000	-	(100.0%)
Payments	(440 640)	(440 640)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(440 640)	(440 640)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(440 640)	(440 640)	-	-	17 000	(3.9%)	-	-	17 000	(3.9%)	200 000	(5.8%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	0	(29 327)	############	154 811	############	(170 761)	############	(45 278)	############	293 542	############	(158.2%)
Cash/cash equivalents at the year begin:	211 000	211 000	465 654	220.7%	436 326	206.8%	591 137	280.2%	465 654	220.7%	530 701	219.2%	11.4%
Cash/cash equivalents at the year end:	211 000	211 000	436 326	206.8%	591 137	280.2%	420 376	199.2%	420 376	199.2%	824 243	227.3%	(49.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 349	8.2%	13 345	3.6%	8 931	2.4%	315 536	85.7%	368 162	48.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 696	5.9%	6 205	2.5%	5 972	2.4%	222 596	89.2%	249 469	33.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 606	8.9%	3 221	2.7%	3 197	2.7%	101 765	85.7%	118 788	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 484	8.3%	458	2.6%	454	2.5%	15 508	86.6%	17 904	2.4%	-	-	-	-
Total By Income Source	57 136	7.6%	23 229	3.1%	18 554	2.5%	655 406	86.9%	754 325	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19 190	10.9%	6 326	3.6%	4 674	2.6%	146 459	82.9%	176 648	23.4%	-	-	-	-
Commercial	4 614	23.4%	1 569	7.9%	925	4.7%	12 624	64.0%	19 732	2.6%	-	-	-	-
Households	27 194	12.2%	13 199	5.9%	11 007	4.9%	171 993	77.0%	223 392	29.6%	-	-	-	-
Other	6 138	1.8%	2 136	.6%	1 948	.6%	324 331	96.9%	334 552	44.4%	-	-	-	-
Total By Customer Group	57 136	7.6%	23 229	3.1%	18 554	2.5%	655 406	86.9%	754 325	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(273)	64.4%	(151)	35.6%	-	-	(424)	100.0%
Total	-	-	(273)	64.4%	(151)	35.6%	-	-	(424)	100.0%

Contact Details

Municipal Manager	Mr Chris Magwangqana	043 701 4137
Financial Manager	Mr Nkosinathi Soga	043 701 5200

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	218 154	218 154	84 787	38.9%	29 966	13.7%	10 792	4.9%	125 544	57.5%	21 135	65.1%	(48.9%)
Property rates	26 661	26 661	32 930	123.5%	(1)	-	(15)	(.1%)	32 915	123.5%	(11)	119.8%	38.3%
Property rates - penalties and collection charges	899	899	-	-	-	-	-	-	-	-	-	29.8%	-
Service charges - electricity revenue	102 308	102 308	25 489	24.9%	21 126	20.6%	8 338	8.1%	54 953	53.7%	24 567	85.7%	(66.1%)
Service charges - water revenue	-	-	43	-	21	-	6	-	70	-	71	13.4%	(90.9%)
Service charges - sanitation revenue	-	-	2	-	0	-	0	-	2	-	2	9%	(99.9%)
Service charges - refuse revenue	17 910	17 910	-	-	-	-	-	-	-	-	-	124.7%	-
Service charges - other	-	-	4 446	-	4 530	-	1 591	-	10 567	-	3 987	2 374.1%	(60.1%)
Rental of facilities and equipment	-	-	378	-	388	-	137	-	903	-	459	87.9%	(70.1%)
Interest earned - external investments	100	100	48	48.1%	15	14.7%	21	21.2%	84	84.0%	12	108.8%	72.8%
Interest earned - outstanding debtors	7 899	7 899	2 789	35.3%	2 069	26.2%	173	2.2%	5 031	63.7%	2 546	79.6%	(93.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	568	568	112	19.7%	44	7.8%	28	4.9%	184	32.4%	60	216.6%	(54.0%)
Licences and permits	2 525	2 525	223	8.8%	269	10.7%	99	3.9%	591	23.4%	393	25.9%	(74.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 054	57 054	17 620	30.9%	807	1.4%	230	.4%	18 656	32.7%	(12 343)	24.7%	(101.9%)
Other own revenue	2 231	2 231	707	31.7%	699	31.3%	183	8.2%	1 588	71.2%	1 391	306.4%	(86.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 042	259 042	41 693	16.1%	33 959	13.1%	10 549	4.1%	86 201	33.3%	37 830	56.1%	(72.1%)
Employee related costs	73 499	73 499	15 464	21.0%	13 937	19.0%	6 345	8.6%	35 746	48.6%	14 668	70.0%	(56.7%)
Remuneration of councillors	6 753	6 753	1 629	24.1%	1 154	17.1%	523	7.7%	3 306	49.0%	1 562	69.1%	(66.5%)
Debt impairment	6 713	6 713	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 743	57 743	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Bulk purchases	67 000	67 000	14 868	22.2%	10 843	16.2%	951	1.4%	26 662	39.8%	9 950	65.1%	(90.4%)
Other Materials	3 644	3 644	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 584	5 584	994	17.8%	201	3.6%	177	3.2%	1 372	24.6%	58	70.5%	204.9%
Transfers and grants	-	-	2 215	-	3 509	-	1 261	-	6 986	-	3 588	8 018.3%	(64.8%)
Other expenditure	38 104	38 104	6 523	17.1%	4 315	11.3%	1 292	3.4%	12 129	31.8%	8 005	74.8%	(83.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 888)	(40 888)	43 093		(3 992)		242		39 343		(16 695)		
Transfers recognised - capital	164	164	(65)	(39.8%)	(1 042)	(635.5%)	(47)	(28.9%)	(1 155)	(704.2%)	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(40 724)	(40 724)	43 028		(5 035)		195		38 188		(16 695)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(40 724)	(40 724)	43 028		(5 035)		195		38 188		(16 695)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 724)	(40 724)	43 028		(5 035)		195		38 188		(16 695)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 724)	(40 724)	43 028		(5 035)		195		38 188		(16 695)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	23 020	23 020	1 847	8.0%	4 495	19.5%	11 470	49.8%	17 813	77.4%	4 104	53.0%	179.5%
National Government	23 020	23 020	1 847	8.0%	4 495	19.5%	11 470	49.8%	17 813	77.4%	4 104	58.1%	179.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 020	23 020	1 847	8.0%	4 495	19.5%	11 470	49.8%	17 813	77.4%	4 104	58.1%	179.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 020	23 020	1 847	8.0%	4 495	19.5%	11 470	49.8%	17 813	77.4%	4 104	53.0%	179.5%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 270	9 270	-	-	-	-	-	-	-	-	3 715	51.2%	(100.0%)
Community & Social Services	1 270	1 270	-	-	-	-	-	-	-	-	3 715	78.6%	(100.0%)
Sport And Recreation	6 500	6 500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 850	2 850	1 847	64.8%	4 495	157.7%	11 470	402.5%	17 813	625.0%	389	61.8%	2 849.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 850	2 850	1 847	64.8%	4 495	157.7%	11 470	402.5%	17 813	625.0%	389	69.6%	2 849.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 900	10 900	-	-	-	-	-	-	-	-	-	-	-
Electricity	10 900	10 900	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	0	0	85 623	############	28 973	############	12 620	631 015 450.0%	127 216	############	21 182	79.2%	(40.4%)
Property rates, penalties and collection charges	0	0	32 930	3 293 020 300.0%	(1)	(57 000.0%)	2	186 100.0%	32 931	3 293 149 400.0%	(11)	116.4%	(117.4%)
Service charges	-	-	29 981	-	25 677	-	12 332	-	67 990	-	28 626	114.7%	(56.9%)
Other revenue	-	-	2 321	-	1 448	-	539	-	4 308	-	2 351	85.9%	(77.1%)
Government - operating	-	-	17 620	-	807	-	445	-	18 872	-	(12 343)	25.7%	(103.6%)
Government - capital	-	-	(65)	-	(1 042)	-	(1 651)	-	(2 758)	-	-	-	(100.0%)
Interest	0	0	2 837	283 678 800.0%	2 083	208 324 400.0%	953	95 317 300.0%	5 873	587 320 500.0%	2 558	142.3%	(62.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(120 229)	-	(35 339)	-	(17 110)	-	(172 677)	-	(38 528)	88.9%	(55.6%)
Suppliers and employees	-	-	(118 013)	-	(31 829)	-	(15 704)	-	(165 547)	-	(34 940)	81.1%	(55.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	1.3%	-
Transfers and grants	-	-	(2 215)	-	(3 509)	-	(1 406)	-	(7 130)	-	(3 588)	-	(60.8%)
Net Cash from/(used) Operating Activities	0	0	(34 606)	############	(6 366)	############	(4 489)	############	(45 461)	############	(17 346)	(697.6%)	(74.1%)
Cash Flow from Investing Activities													
Receipts	-	-	(5 168)	-	-	-	-	-	(5 168)	-	-	311.9%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	9	-	-	-	-	-	9	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(5 177)	-	-	-	-	-	(5 177)	-	-	-	-
Payments	-	-	0	-	-	-	-	-	0	-	-	.3%	-
Capital assets	-	-	0	-	-	-	-	-	0	-	-	.3%	-
Net Cash from/(used) Investing Activities	-	-	(5 168)	-	-	-	-	-	(5 168)	-	-	(9.2%)	-
Cash Flow from Financing Activities													
Receipts	0	0	(3 247)	############	(14)	(1 427 400.0%)	14	1 428 500.0%	(3 247)	############	(29)	-	(149.4%)
Short term loans	0	0	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 247)	-	(14)	-	14	-	(3 247)	-	(29)	-	(149.4%)
Payments	-	-	(199)	-	(256)	-	-	-	(455)	-	-	186.7%	-
Repayment of borrowing	-	-	(199)	-	(256)	-	-	-	(455)	-	-	186.7%	-
Net Cash from/(used) Financing Activities	0	0	(3 446)	############	(270)	(26 984 800.0%)	14	1 428 500.0%	(3 702)	############	(29)	1 141.2%	(149.4%)
Net Increase/(Decrease) in cash held	0	0	(43 220)	############	(6 636)	############	(4 475)	############	(54 331)	############	(17 374)	137.4%	(74.2%)
Cash/cash equivalents at the year begin:	-	-	-	-	(43 220)	-	(49 856)	-	-	-	(647)	-	7 600.3%
Cash/cash equivalents at the year end:	0	0	(43 220)	(1 440 677 600.0%)	(49 856)	(1 661 878 666.7%)	(54 331)	(1 811 048 366.7%)	(54 331)	(1 811 048 366.7%)	(18 022)	137.4%	201.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 364	52.9%	1 252	28.0%	852	19.1%	-	-	4 468	10.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	852	89.8%	63	6.6%	13	1.3%	21	2.2%	948	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	125	30.8%	252	62.1%	25	6.2%	4	.9%	406	1.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 289	12.0%	25 106	70.0%	6 371	17.8%	111	.3%	35 877	86.0%	-	-	-	-
Total By Income Source	7 630	18.3%	26 673	64.0%	7 261	17.4%	136	.3%	41 700	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	469	32.6%	385	26.8%	584	40.6%	-	-	1 439	3.5%	-	-	-	-
Commercial	2 025	47.1%	659	15.3%	1 607	37.4%	6	.1%	4 298	10.3%	-	-	-	-
Households	5 135	14.3%	25 628	71.3%	5 070	14.1%	130	.4%	35 963	86.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 630	18.3%	26 673	64.0%	7 261	17.4%	136	.3%	41 700	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	15.0%	14	6.0%	183	79.0%	-	-	231	4.6%
Auditor-General	161	8.0%	66	3.3%	156	7.8%	1 624	80.9%	2 007	40.1%
Other	2 000	72.4%	761	27.6%	-	-	-	-	2 761	55.2%
Total	2 196	43.9%	841	16.8%	338	6.8%	1 624	32.5%	4 999	100.0%

Contact Details

Municipal Manager	Mr Mzwandile S Tantsi	048 801 5005
Financial Manager	L Tukwayo	048 801 5000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	98 789	98 789	20 356	20.6%	41 263	41.8%	2 489	2.5%	64 108	64.9%	12 574	52.2%	(80.2%)
Property rates	3 576	3 576	2 423	67.7%	337	9.4%	219	6.1%	2 978	83.3%	282	78.8%	(22.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 755	9 755	553	5.7%	682	7.0%	678	6.9%	1 912	19.6%	2 002	62.3%	(66.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 000	3 000	262	8.7%	357	11.9%	356	11.8%	974	32.5%	678	128.7%	(47.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	115	115	23	19.7%	43	37.5%	21	18.3%	86	75.4%	21	102.9%	(1.9%)
Interest earned - external investments	739	739	273	36.9%	160	21.6%	240	32.5%	673	91.0%	156	114.7%	53.7%
Interest earned - outstanding debtors	1 324	1 324	327	24.7%	429	32.4%	323	24.4%	1 079	81.5%	370	93.9%	(12.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	1	.1%	11	2.1%	1	.3%	13	2.5%	4	1.8%	(60.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 365	10 365	295	2.8%	114	1.1%	63	.6%	472	4.6%	100	47.8%	(36.6%)
Transfers recognised - operational	69 403	69 403	16 192	23.3%	37 506	54.0%	318	.5%	54 016	77.8%	8 925	54.4%	(96.4%)
Other own revenue	13	13	9	68.6%	1 620	12 828.4%	270	2 136.2%	1 899	15 033.2%	37	126.9%	631.7%
Gains on disposal of PPE	-	-	1	-	5	-	-	-	6	-	-	-	-
Operating Expenditure	87 024	87 024	14 572	16.7%	23 503	27.0%	13 422	15.4%	51 498	59.2%	12 216	42.0%	9.9%
Employee related costs	27 776	27 776	5 618	20.2%	5 178	18.6%	3 404	12.3%	14 200	51.1%	5 900	67.9%	(42.3%)
Remuneration of councillors	2 758	2 758	854	31.0%	669	24.2%	578	21.0%	2 101	76.2%	663	66.9%	(12.8%)
Debt impairment	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 470	7 470	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	120	-	-	-	-	-	-	-	-	35	79.2%	(100.0%)
Bulk purchases	162	162	3 491	2 151.9%	119	73.3%	648	399.6%	4 258	2 624.9%	1 613	69.1%	(59.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	15	-	(100.0%)
Transfers and grants	3 129	3 129	-	-	-	-	268	8.6%	268	8.6%	1 229	154.9%	(78.1%)
Other expenditure	44 159	44 159	4 609	10.4%	17 537	39.7%	8 524	19.3%	30 670	69.5%	2 761	26.9%	208.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 765	11 765	5 783		17 760		(10 933)		12 610		357		
Transfers recognised - capital	12 057	12 057	2 572	21.3%	5 600	46.4%	-	-	8 172	67.8%	1 087	50.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 822	23 822	8 355		23 360		(10 933)		20 782		1 444		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 822	23 822	8 355		23 360		(10 933)		20 782		1 444		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 822	23 822	8 355		23 360		(10 933)		20 782		1 444		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 822	23 822	8 355		23 360		(10 933)		20 782		1 444		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	12 201	12 201	2 594	21.3%	5 621	46.1%	240	2.0%	8 456	69.3%	1 641	50.0%	(85.3%)
National Government	12 057	12 057	2 572	21.3%	5 600	46.4%	215	1.8%	8 387	69.6%	953	46.0%	(77.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	47	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 057	12 057	2 572	21.3%	5 600	46.4%	215	1.8%	8 387	69.6%	1 001	49.8%	(78.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	144	144	22	15.3%	21	14.8%	26	18.0%	69	48.0%	640	51.0%	(96.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 201	12 201	2 594	21.3%	5 621	46.1%	240	2.0%	8 456	69.3%	1 641	50.0%	(85.3%)
Governance and Administration	34	34	628	1 869.2%	21	63.1%	26	76.9%	675	2 009.2%	488	53.6%	(94.7%)
Executive & Council	-	-	606	-	-	-	-	-	606	-	486	56.5%	(100.0%)
Budget & Treasury Office	25	25	-	-	19	75.6%	22	87.3%	41	162.8%	-	48.1%	(100.0%)
Corporate Services	9	9	22	255.8%	2	26.8%	4	46.7%	28	329.3%	2	4.6%	111.2%
Community and Public Safety	5 815	5 815	1 381	23.7%	2 385	41.0%	86	1.5%	3 852	66.2%	899	775.7%	(90.4%)
Community & Social Services	2 750	2 750	1 108	40.3%	1 900	69.1%	-	-	3 008	109.4%	5	-	(100.0%)
Sport And Recreation	3 000	3 000	272	9.1%	485	16.2%	86	2.9%	843	28.1%	-	-	(100.0%)
Public Safety	65	65	-	-	-	-	-	-	-	-	893	773.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 352	6 352	586	9.2%	3 215	50.6%	129	2.0%	3 929	61.9%	254	21.5%	(49.4%)
Planning and Development	45	45	-	-	-	-	105	233.5%	105	233.5%	-	-	(100.0%)
Road Transport	6 307	6 307	586	9.3%	3 215	51.0%	24	.4%	3 824	60.6%	254	21.6%	(90.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	79.1%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	214.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	99 780	99 780	22 927	23.0%	46 858	47.0%	2 704	2.7%	72 489	72.6%	11 815	53.8%	(77.1%)
Property rates, penalties and collection charges	1 635	1 635	2 423	148.2%	337	20.6%	219	13.4%	2 978	182.1%	177	22.7%	23.5%
Service charges	5 529	5 529	814	14.7%	1 039	18.8%	1 033	18.7%	2 886	52.2%	1 197	14.9%	(13.7%)
Other revenue	10 438	10 438	327	3.1%	1 787	17.1%	356	3.4%	2 469	23.7%	114	126.7%	212.4%
Government - operating	68 795	68 795	16 192	23.5%	37 506	54.5%	318	.5%	54 016	78.5%	8 922	57.7%	(96.4%)
Government - capital	12 057	12 057	2 572	21.3%	5 600	46.4%	215	1.8%	8 387	69.6%	1 013	34.9%	(78.8%)
Interest	1 326	1 326	599	45.2%	589	44.4%	564	42.5%	1 752	132.1%	392	94.2%	43.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 244)	(84 244)	(14 572)	17.3%	(23 503)	27.9%	(13 422)	15.9%	(51 498)	61.1%	1 122	38.0%	(1 296.8%)
Suppliers and employees	(80 998)	(80 998)	(14 537)	17.9%	(23 466)	29.0%	(13 088)	16.2%	(51 091)	63.1%	4 959	32.6%	(363.9%)
Finance charges	(117)	(117)	(33)	28.5%	(35)	29.8%	(66)	56.8%	(135)	115.1%	(1 097)	-	(93.9%)
Transfers and grants	(3 129)	(3 129)	(2)	.1%	(2)	.1%	(268)	8.6%	(272)	8.7%	(2 740)	230.7%	(90.2%)
Net Cash from/(used) Operating Activities	15 535	15 535	8 354	53.8%	23 355	150.3%	(10 719)	(69.0%)	20 991	135.1%	12 936	153.6%	(182.9%)
Cash Flow from Investing Activities													
Receipts	-	-	1	-	5	-	-	-	6	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	5	-	-	-	6	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 201)	(12 201)	(2 594)	21.3%	(5 621)	46.1%	(240)	2.0%	(8 456)	69.3%	(896)	44.7%	(73.2%)
Capital assets	(12 201)	(12 201)	(2 594)	21.3%	(5 621)	46.1%	(240)	2.0%	(8 456)	69.3%	(896)	44.7%	(73.2%)
Net Cash from/(used) Investing Activities	(12 201)	(12 201)	(2 593)	21.3%	(5 616)	46.0%	(240)	2.0%	(8 450)	69.3%	(896)	44.6%	(73.2%)
Cash Flow from Financing Activities													
Receipts	4	4	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4	4	-	-	-	-	-	-	-	-	-	-	-
Payments	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7)	(7)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 327	3 327	5 761	173.2%	17 739	533.1%	(10 959)	(329.4%)	12 541	376.9%	12 041	2 053.0%	(191.0%)
Cash/cash equivalents at the year begin:	34 025	34 025	14 598	42.9%	20 360	59.8%	38 099	112.0%	14 598	42.9%	17 806	154.9%	114.0%
Cash/cash equivalents at the year end:	37 352	37 352	20 360	54.5%	38 099	102.0%	27 140	72.7%	27 140	72.7%	29 847	316.2%	(9.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Similo J Dayi	
Financial Manager		045 846 0033

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	55 540	55 540	-	-	-	-	-	-	-	-	13 764	45.9%	(100.0%)
Property rates	6 000	6 000	-	-	-	-	-	-	-	-	3 032	55.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-		-
Service charges - electricity revenue	6 000	6 000	-	-	-	-	-	-	-	-	-	10.1%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 010	3 010	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	225	225	-	-	-	-	-	-	-	-	34	36.8%	(100.0%)
Interest earned - external investments	34	34	-	-	-	-	-	-	-	-	-	.2%	-
Interest earned - outstanding debtors	1 127	1 127	-	-	-	-	-	-	-	-	-	15.4%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	66	66	-	-	-	-	-	-	-	-	21	40.5%	(100.0%)
Licences and permits	338	338	-	-	-	-	-	-	-	-	135	42.6%	(100.0%)
Agency services	4 793	4 793	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 948	29 948	-	-	-	-	-	-	-	-	10 463	87.9%	(100.0%)
Other own revenue	4 000	4 000	-	-	-	-	-	-	-	-	77	14.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 798	68 798	-	-	-	-	-	-	-	-	16 568	41.8%	(100.0%)
Employee related costs	28 117	28 117	-	-	-	-	-	-	-	-	10 656	63.2%	(100.0%)
Remuneration of councillors	1 970	1 970	-	-	-	-	-	-	-	-	927	67.4%	(100.0%)
Debt impairment	6 829	6 829	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 770	11 770	-	-	-	-	-	-	-	-	-	-	-
Finance charges	138	138	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 083	7 083	-	-	-	-	-	-	-	-	-	37.1%	-
Other Materials	226	226	-	-	-	-	-	-	-	-	21	-	(100.0%)
Contracted services	178	178	-	-	-	-	-	-	-	-	16	9.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12 487	12 487	-	-	-	-	-	-	-	-	4 947	69.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 258)	(13 258)	-		-		-		-		(2 804)		
Transfers recognised - capital	9 350	9 350	-	-	-	-	-	-	-	-	1 749	20.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 908)	(3 908)	-		-		-		-		(1 055)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 908)	(3 908)	-		-		-		-		(1 055)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 908)	(3 908)	-		-		-		-		(1 055)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 908)	(3 908)	-		-		-		-		(1 055)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	9 350	9 350	-	-	-	-	-	-	-	-	-	.1%	-
National Government	8 850	8 850	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 850	8 850	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 350	9 350	-	-	-	-	-	-	-	-	-	.1%	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	2.3%	-
Community and Public Safety	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 750	6 750	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	300	300	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 450	6 450	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	500	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	69 416	69 416	17 185	24.8%	420	.6%	-	-	17 605	25.4%	-	45.2%	-
Property rates, penalties and collection charges	5 100	5 100	165	3.2%	48	.9%	-	-	213	4.2%	-	5.1%	-
Service charges	7 658	7 658	613	8.0%	311	4.1%	-	-	923	12.1%	-	11.8%	-
Other revenue	16 699	16 699	2 270	13.6%	62	.4%	-	-	2 332	14.0%	-	4.3%	-
Government - operating	29 948	29 948	11 137	37.2%	-	-	-	-	11 137	37.2%	-	55.8%	-
Government - capital	8 850	8 850	3 000	33.9%	-	-	-	-	3 000	33.9%	-	96.6%	-
Interest	1 161	1 161	0	-	-	-	-	-	0	-	-	52.4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 112)	(50 112)	(14 514)	29.0%	(1 397)	2.8%	-	-	(15 911)	31.8%	-	30.3%	-
Suppliers and employees	(49 974)	(49 974)	(14 514)	29.0%	(1 397)	2.8%	-	-	(15 911)	31.8%	-	28.7%	-
Finance charges	(138)	(138)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 304	19 304	2 671	13.8%	(977)	(5.1%)	-	-	1 694	8.8%	-	129.1%	-
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 629)	-	-	-	-	-	(1 629)	-	-	16.7%	-
Capital assets	-	-	(1 629)	-	-	-	-	-	(1 629)	-	-	16.7%	-
Net Cash from/(used) Investing Activities	-	-	(1 629)	-	-	-	-	-	(1 629)	-	-	16.7%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 304	19 304	1 042	5.4%	(977)	(5.1%)	-	-	65	.3%	-	(203.2%)	-
Cash/cash equivalents at the year begin:	-	-	-	-	1 042	-	-	-	-	-	8 669	-	(100.0%)
Cash/cash equivalents at the year end:	19 304	19 304	1 042	5.4%	65	.3%	-	-	65	.3%	8 669	(203.2%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr G Sgojo	045 967 0882
Financial Manager	Ms L Labuschange	045 967 0882

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	560 802	582 369	205 158	36.6%	116 685	20.8%	94 531	16.2%	416 374	71.5%	99 784	84.5%	(5.3%)
Property rates	80 147	80 147	75 518	94.2%	3	-	14	-	75 536	94.2%	3 062	120.4%	(99.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	202 832	202 832	52 191	25.7%	49 392	24.4%	45 756	22.6%	147 339	72.6%	42 540	73.3%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	33 002	32 948	9 189	27.8%	9 190	27.8%	9 213	28.0%	27 592	83.7%	8 494	83.4%	8.5%
Service charges - other	-	93	-	-	-	-	-	-	-	-	-	43.1%	-
Rental of facilities and equipment	2 476	2 476	748	30.2%	709	28.7%	738	29.8%	2 195	88.7%	693	80.7%	6.4%
Interest earned - external investments	5 650	9 583	2 884	51.0%	2 423	42.9%	3 005	31.4%	8 312	86.7%	2 385	75.4%	26.0%
Interest earned - outstanding debtors	8 681	25 088	6 117	70.5%	5 234	60.3%	7 028	28.0%	18 380	73.3%	4 649	90.1%	51.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	348	248	41	11.8%	59	17.1%	21	8.4%	121	49.0%	45	50.4%	(53.8%)
Licences and permits	3 971	3 616	1 063	26.8%	734	18.5%	683	18.9%	2 481	68.6%	1 157	79.7%	(41.0%)
Agency services	4 012	4 612	1 093	27.2%	1 203	30.0%	1 139	24.7%	3 434	74.5%	930	83.7%	22.5%
Transfers recognised - operational	130 819	132 075	52 238	39.9%	40 947	31.3%	25 000	18.9%	118 185	89.5%	34 390	92.9%	(27.3%)
Other own revenue	88 865	88 653	4 074	4.6%	6 785	7.6%	1 935	2.2%	12 794	14.4%	1 439	29.9%	34.5%
Gains on disposal of PPE	-	-	1	-	4	-	(1)	-	5	-	-	-	(100.0%)
Operating Expenditure	560 802	582 369	119 429	21.3%	98 877	17.6%	80 925	13.9%	299 231	51.4%	81 004	56.3%	(.1%)
Employee related costs	172 984	162 483	34 363	19.9%	35 308	20.4%	34 040	20.9%	103 711	63.8%	28 740	67.0%	18.4%
Remuneration of councillors	21 536	22 354	5 167	24.0%	5 198	24.1%	5 910	26.4%	16 275	72.8%	4 927	72.6%	20.0%
Debt impairment	57 973	74 982	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 652	26 652	-	-	-	-	-	-	-	-	-	-	-
Finance charges	57	1 094	23	39.2%	37	65.3%	5	.5%	65	5.9%	39	9.6%	(87.0%)
Bulk purchases	188 770	188 770	66 572	35.3%	38 204	20.2%	25 048	13.3%	129 824	68.8%	31 331	75.1%	(20.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 159	5 959	810	15.7%	2 329	45.1%	1 894	31.8%	5 032	84.4%	1 455	72.0%	30.1%
Transfers and grants	7 464	8 549	439	5.9%	1 668	22.4%	605	7.1%	2 712	31.7%	997	61.1%	(39.3%)
Other expenditure	80 207	91 527	12 057	15.0%	16 131	20.1%	13 423	14.7%	41 611	45.5%	13 515	52.9%	(.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	0	85 728		17 809		13 606		117 143		18 780		
Transfers recognised - capital	40 971	-	-	-	9 847	24.0%	9 350	-	19 197	-	22 162	-	(57.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	35 731	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 702	0	85 728		27 656		22 957		136 340		40 942		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	76 702	0	85 728		27 656		22 957		136 340		40 942		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 702	0	85 728		27 656		22 957		136 340		40 942		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 702	0	85 728		27 656		22 957		136 340		40 942		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	76 702	99 836	4 463	5.8%	12 458	16.2%	7 817	7.8%	24 738	24.8%	5 359	46.7%	45.9%
National Government	40 971	45 425	4 163	10.2%	6 842	16.7%	3 507	7.7%	14 512	31.9%	4 203	66.9%	(16.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	244	-	404	-	648	-	148	42.2%	173.2%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 971	45 425	4 163	10.2%	7 086	17.3%	3 911	8.6%	15 161	33.4%	4 351	65.4%	(10.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 731	54 411	299	.8%	5 372	15.0%	3 905	7.2%	9 577	17.6%	1 009	6.5%	287.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 702	99 836	4 463	5.8%	12 458	16.2%	7 817	7.8%	24 738	24.8%	5 359	46.1%	45.9%
Governance and Administration	4 316	16 872	299	6.9%	275	6.4%	1 788	10.6%	2 363	14.0%	133	5.0%	1 245.1%
Executive & Council	1 816	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 500	16 287	299	12.0%	275	11.0%	1 788	11.0%	2 363	14.5%	133	8.7%	1 245.1%
Corporate Services	-	585	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 022	17 056	3 512	27.0%	1 932	14.8%	1 198	7.0%	6 641	38.9%	2 560	38.3%	(53.2%)
Community & Social Services	9 430	13 404	3 512	37.2%	1 823	19.3%	2 936	21.9%	8 271	61.7%	1 581	45.7%	85.7%
Sport And Recreation	3 592	3 652	-	-	109	3.0%	(1 738)	(47.6%)	(1 629)	(44.6%)	980	32.3%	(277.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 883	29 879	652	2.0%	7 806	24.5%	4 787	16.0%	13 245	44.3%	1 791	165.1%	167.4%
Planning and Development	-	4 285	-	-	486	-	-	-	486	11.4%	548	74.3%	(100.0%)
Road Transport	31 883	25 594	652	2.0%	7 320	23.0%	4 787	18.7%	12 759	49.9%	1 242	188.4%	285.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 480	36 028	-	-	2 445	8.9%	44	.1%	2 489	6.9%	876	5.0%	(95.0%)
Electricity	22 668	29 216	-	-	2 445	10.8%	44	.2%	2 489	8.5%	876	5.1%	(95.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 812	6 812	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	543 848	532 497	122 435	22.5%	147 242	27.1%	123 922	23.3%	393 599	73.9%	122 155	72.8%	1.4%
Property rates, penalties and collection charges	75 403	50 401	11 024	14.6%	14 177	18.8%	15 479	30.7%	40 680	80.7%	13 457	64.2%	15.0%
Service charges	189 653	192 346	48 619	25.6%	52 603	27.7%	50 706	26.4%	151 928	79.0%	45 586	63.4%	11.2%
Other revenue	99 672	100 087	7 020	7.0%	28 775	28.9%	23 624	23.6%	59 418	59.4%	4 267	30.1%	453.6%
Government - operating	130 819	131 904	52 238	39.9%	47 850	36.6%	30 689	23.3%	130 777	99.1%	38 665	104.1%	(20.6%)
Government - capital	40 971	45 437	-	-	-	-	-	-	-	-	17 541	100.0%	(100.0%)
Interest	7 330	12 322	3 534	48.2%	3 838	52.4%	3 424	27.8%	10 796	87.6%	2 639	67.8%	29.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(476 177)	(468 816)	(119 523)	25.1%	(99 236)	20.8%	(81 724)	17.4%	(300 484)	64.1%	(81 565)	68.7%	.2%
Suppliers and employees	(468 656)	(460 210)	(119 069)	25.4%	(97 548)	20.8%	(81 114)	17.6%	(297 730)	64.7%	(80 523)	68.8%	.7%
Finance charges	(57)	(57)	(16)	28.1%	(20)	35.6%	(5)	8.8%	(42)	72.5%	(45)	75.6%	(88.6%)
Transfers and grants	(7 464)	(8 549)	(439)	5.9%	(1 668)	22.4%	(605)	7.1%	(2 712)	31.7%	(997)	61.1%	(39.3%)
Net Cash from/(used) Operating Activities	67 671	63 682	2 911	4.3%	48 006	70.9%	42 198	66.3%	93 115	146.2%	40 590	86.1%	4.0%
Cash Flow from Investing Activities													
Receipts	35 731	54 411	1	-	0	-	16 091	29.6%	16 092	29.6%	-	-	(100.0%)
Proceeds on disposal of PPE	35 731	54 411	1	-	0	-	16 091	29.6%	16 092	29.6%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 702)	(98 490)	(623)	.8%	(10 658)	13.9%	(7 817)	7.9%	(19 098)	19.4%	(5 133)	49.9%	52.3%
Capital assets	(76 702)	(98 490)	(623)	.8%	(10 658)	13.9%	(7 817)	7.9%	(19 098)	19.4%	(5 133)	49.9%	52.3%
Net Cash from/(used) Investing Activities	(40 971)	(44 079)	(622)	1.5%	(10 658)	26.0%	8 274	(18.8%)	(3 006)	6.8%	(5 133)	85.1%	(261.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 036)	(1 036)	(371)	35.8%	(398)	38.4%	(133)	12.8%	(902)	87.1%	(324)	55.5%	(58.9%)
Repayment of borrowing	(1 036)	(1 036)	(371)	35.8%	(398)	38.4%	(133)	12.8%	(902)	87.1%	(324)	55.5%	(58.9%)
Net Cash from/(used) Financing Activities	(1 036)	(1 036)	(371)	35.8%	(398)	38.4%	(133)	12.8%	(902)	87.1%	(324)	55.5%	(58.9%)
Net Increase/(Decrease) in cash held	25 664	18 567	1 918	7.5%	36 949	144.0%	50 339	271.1%	89 206	480.5%	35 133	87.2%	43.3%
Cash/cash equivalents at the year begin:	171 211	171 211	-	-	1 918	1.1%	38 867	22.7%	-	-	185 014	80.4%	(79.0%)
Cash/cash equivalents at the year end:	196 875	189 778	1 918	1.0%	38 867	19.7%	89 206	47.0%	89 206	47.0%	220 147	82.5%	(59.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 010	26.8%	3 112	11.9%	1 954	7.5%	14 069	53.8%	26 145	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 352	3.6%	4 205	2.9%	3 689	2.5%	134 056	91.0%	147 302	34.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 712	2.3%	3 078	1.9%	2 879	1.8%	152 010	94.0%	161 678	37.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 846	100.0%	4 846	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 071	5.7%	2 729	3.0%	971	1.1%	80 762	90.2%	89 534	20.8%	-	-	-	-
Total By Income Source	21 144	4.9%	13 123	3.1%	9 493	2.2%	385 743	89.8%	429 504	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 434	45.0%	897	28.2%	605	19.0%	250	7.8%	3 185	.7%	-	-	-	-
Commercial	7 995	21.3%	3 513	9.4%	1 857	4.9%	24 195	64.4%	37 560	8.7%	-	-	-	-
Households	11 715	3.0%	8 714	2.2%	7 031	1.8%	361 298	92.9%	388 759	90.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 144	4.9%	13 123	3.1%	9 493	2.2%	385 743	89.8%	429 504	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 853	74.1%	1 099	16.8%	594	9.1%	-	-	6 546	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 853	74.1%	1 099	16.8%	594	9.1%	-	-	6 546	100.0%

Contact Details

Municipal Manager	G Brown	045 807 2746
Financial Manager	Lindiwe Ngeno	045 807 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	228 307	228 307	9 642	4.2%	68 326	29.9%	67 738	29.7%	145 707	63.8%	6 426	67.4%	954.1%
Property rates	3 919	3 919	830	21.2%	821	21.0%	670	17.1%	2 321	59.2%	832	51.3%	(19.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	405	405	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	10 016	10 016	196	2.0%	330	3.3%	159	1.6%	685	6.8%	147	-	8.1%
Rental of facilities and equipment	110	110	445	405.2%	265	241.7%	289	263.3%	1 000	910.1%	220	280.2%	31.2%
Interest earned - external investments	325	325	381	117.1%	314	96.5%	178	54.8%	873	268.4%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	2	-	-	-	2	-	203	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	288	288	69	23.8%	84	29.3%	68	23.7%	221	76.9%	-	44.2%	(100.0%)
Licences and permits	1 526	1 526	174	11.4%	222	14.5%	312	20.5%	708	46.4%	402	38.7%	(22.3%)
Agency services	397	397	80	20.1%	89	22.4%	117	29.5%	285	72.0%	127	54.6%	(7.6%)
Transfers recognised - operational	149 850	149 850	505	.3%	-	-	52 796	35.2%	53 301	35.6%	3 983	75.1%	1 225.7%
Other own revenue	61 472	61 472	6 963	11.3%	66 199	107.7%	13 148	21.4%	86 309	140.4%	235	7.5%	5 484.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	277	-	(100.0%)
Operating Expenditure	267 135	267 135	78 563	29.4%	44 585	16.7%	24 722	9.3%	147 871	55.4%	25 314	58.1%	(2.3%)
Employee related costs	63 839	63 839	15 716	24.6%	22 537	35.3%	15 220	23.8%	53 472	83.8%	19 680	87.4%	(22.7%)
Remuneration of councillors	-	-	2 216	-	3 283	-	2 672	-	8 171	-	3 154	-	(15.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	117	-	-	-	117	-	-	-	-
Transfers and grants	-	-	-	-	-	-	77	-	77	-	-	-	(100.0%)
Other expenditure	203 296	203 296	60 632	29.8%	18 648	9.2%	6 754	3.3%	86 034	42.3%	2 477	33.6%	172.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 829)	(38 829)	(68 921)		23 741		43 016		(2 164)		(18 887)		
Transfers recognised - capital	-	-	-	-	8 815	-	-	-	8 815	-	14 200	66.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(38 829)	(38 829)	(68 921)		32 556		43 016		6 650		(4 687)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(38 829)	(38 829)	(68 921)		32 556		43 016		6 650		(4 687)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(38 829)	(38 829)	(68 921)		32 556		43 016		6 650		(4 687)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 829)	(38 829)	(68 921)		32 556		43 016		6 650		(4 687)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	71 589	16 776	-	-	4 585	6.4%	2 593	15.5%	7 178	42.8%	-	294.3%	(100.0%)
National Government	60 362	16 776	-	-	4 585	7.6%	2 593	15.5%	7 178	42.8%	-	358.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 362	16 776	-	-	4 585	7.6%	2 593	15.5%	7 178	42.8%	-	327.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 227	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	105.5%	-
Capital Expenditure Standard Classification	71 589	16 788	-	-	4 585	6.4%	2 593	15.4%	7 178	42.8%	-	294.3%	(100.0%)
Governance and Administration	2 454	138	-	-	-	-	-	-	-	-	-	24.1%	-
Executive & Council	1 026	126	-	-	-	-	-	-	-	-	-	20.1%	-
Budget & Treasury Office	20	-	-	-	-	-	-	-	-	-	-	31.3%	-
Corporate Services	1 408	12	-	-	-	-	-	-	-	-	-	21.0%	-
Community and Public Safety	1 741	791	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 741	791	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	67 395	15 859	-	-	4 585	6.8%	2 593	16.3%	7 178	45.3%	-	343.5%	(100.0%)
Planning and Development	1 913	1 313	-	-	-	-	-	-	-	-	-	60.0%	-
Road Transport	65 482	14 546	-	-	4 585	7.0%	2 593	17.8%	7 178	49.3%	-	370.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	228 307	241 650	116 730	51.1%	94 060	41.2%	23 401	9.7%	234 191	96.9%	62 332	96.2%	(62.5%)
Property rates, penalties and collection charges	3 919	2 915	830	21.2%	667	17.0%	212	7.3%	1 709	58.6%	829	51.3%	(74.5%)
Service charges	10 345	562	344	3.3%	333	3.2%	52	9.2%	729	129.7%	158	3.5%	(67.3%)
Other revenue	63 867	126 379	20 500	32.1%	75 975	119.0%	22 742	18.0%	119 217	94.3%	6 462	451.5%	252.0%
Government - operating	149 850	64 217	63 247	42.2%	970	.6%	381	.6%	64 598	100.6%	33 691	101.4%	(98.9%)
Government - capital	0	47 107	31 184	3 118 400 000.0%	15 923	1 592 300 000.0%	-	-	47 107	100.0%	20 839	70.5%	(100.0%)
Interest	325	470	623	191.6%	192	59.1%	15	3.2%	831	176.9%	354	514.2%	(95.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 307)	(208 461)	(115 246)	50.5%	(93 215)	40.8%	(24 990)	12.0%	(233 451)	112.0%	(16 334)	43.3%	53.0%
Suppliers and employees	(222 569)	(66 568)	(115 246)	51.8%	(93 215)	41.9%	(24 990)	37.5%	(233 451)	350.7%	(16 332)	43.3%	53.0%
Finance charges	(1 058)	-	-	-	-	-	-	-	-	-	(2)	79.0%	(100.0%)
Transfers and grants	(4 680)	(141 893)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(0)	33 189	1 484	(4 238 602.9%)	845	(2 415 191.4%)	(1 588)	(4.8%)	741	2.2%	45 998	(225.0%)	(103.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	188	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	188	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 829)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(38 829)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 829)	-	-	-	-	-	-	-	-	-	188	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(38 829)	33 189	1 484	(3.8%)	845	(2.2%)	(1 588)	(4.8%)	741	2.2%	46 186	(174.3%)	(103.4%)
Cash/cash equivalents at the year begin:	-	-	375	-	1 858	-	2 704	-	375	-	20 855	-	(87.0%)
Cash/cash equivalents at the year end:	(38 829)	33 189	1 858	(4.8%)	2 704	(7.0%)	1 115	3.4%	1 115	3.4%	67 041	(182.7%)	(98.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Z Shasha	047 874 8708
Financial Manager	Mr XOLANI NTIKINCA	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	158 292	158 292	59 608	37.7%	94 454	59.7%	37 379	23.6%	191 442	120.9%	36 667	78.5%	1.9%
Property rates	2 851	2 851	4 134	145.0%	(1)	-	182	6.4%	4 315	151.3%	(1 901)	66.3%	(109.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 483	13 483	1 899	14.1%	1 940	14.4%	2 315	17.2%	6 155	45.6%	2 223	83.8%	4.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	1	-	-	-	1	-	3	-	(100.0%)
Service charges - refuse revenue	2 533	2 533	855	33.8%	882	34.8%	773	30.5%	2 510	99.1%	753	80.7%	2.7%
Service charges - other	-	-	32	-	27	-	28	-	86	-	-	-	(100.0%)
Rental of facilities and equipment	633	633	179	28.3%	177	28.0%	240	37.9%	595	94.1%	229	53.3%	4.8%
Interest earned - external investments	2 186	2 186	1 088	49.8%	686	31.4%	1 123	51.4%	2 898	132.6%	866	86.1%	29.7%
Interest earned - outstanding debtors	2 681	2 681	667	24.9%	1 027	38.3%	1 153	43.0%	2 847	106.2%	1 845	148.3%	(37.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	119	119	10	8.7%	10	8.7%	19	15.9%	40	33.3%	40	79.3%	(52.8%)
Licences and permits	522	522	109	20.9%	134	25.6%	146	28.0%	389	74.5%	130	71.2%	12.3%
Agency services	1 345	1 345	17	1.3%	19	1.4%	11	.8%	47	3.5%	17	7.8%	(38.0%)
Transfers recognised - operational	131 473	131 473	50 447	38.4%	88 969	67.7%	31 105	23.7%	170 521	129.7%	29 397	95.8%	5.8%
Other own revenue	467	467	171	36.6%	173	37.0%	285	60.9%	628	134.5%	3 066	26.6%	(90.7%)
Gains on disposal of PPE	-	-	-	-	410	-	-	-	410	-	-	-	-
Operating Expenditure	201 081	201 081	34 580	17.2%	34 973	17.4%	38 431	19.1%	107 984	53.7%	41 595	59.7%	(7.6%)
Employee related costs	59 214	59 214	10 813	18.3%	11 294	19.1%	12 532	21.2%	34 640	58.5%	11 656	56.4%	7.5%
Remuneration of councillors	10 739	10 739	2 585	24.1%	2 585	24.1%	2 985	27.8%	8 155	75.9%	2 442	71.1%	22.2%
Debt impairment	1 303	1 303	216	16.6%	324	24.8%	324	24.8%	863	66.2%	268	75.0%	20.9%
Depreciation and asset impairment	24 503	24 503	6 166	25.2%	6 058	24.7%	6 058	24.7%	18 282	74.6%	5 730	74.5%	5.7%
Finance charges	730	730	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 040	18 040	5 038	27.9%	2 391	13.3%	3 239	18.0%	10 668	59.1%	3 327	67.5%	(2.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 327	4 327	1 400	32.4%	193	4.5%	486	11.2%	2 079	48.1%	2 390	84.6%	(79.6%)
Transfers and grants	28 390	28 390	1 426	5.0%	1 985	7.0%	2 946	10.4%	6 357	22.4%	3 369	67.1%	(12.6%)
Other expenditure	53 835	53 835	6 936	12.9%	10 143	18.8%	9 862	18.3%	26 941	50.0%	12 414	48.8%	(20.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(42 789)	(42 789)	25 028		59 481		(1 052)		83 457		(4 928)		
Transfers recognised - capital	30 615	30 615	704	2.3%	3 110	10.2%	12 281	40.1%	16 095	52.6%	9 586	59.8%	28.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 174)	(12 174)	25 732		62 591		11 229		99 553		4 658		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 174)	(12 174)	25 732		62 591		11 229		99 553		4 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 174)	(12 174)	25 732		62 591		11 229		99 553		4 658		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 174)	(12 174)	25 732		62 591		11 229		99 553		4 658		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	40 015	40 015	3 420	8.5%	19 628	49.1%	3 466	8.7%	26 513	66.3%	9 041	43.9%	(61.7%)
National Government	30 615	30 615	1 414	4.6%	11 805	38.6%	924	3.0%	14 143	46.2%	8 459	52.3%	(89.1%)
Provincial Government	-	-	-	-	397	-	-	-	397	-	59	13.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 615	30 615	1 414	4.6%	12 201	39.9%	924	3.0%	14 540	47.5%	8 518	51.7%	(89.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	2 005	-	5 525	-	2 542	-	10 072	-	523	-	385.9%
Public contributions and donations	9 400	9 400	-	-	1 902	20.2%	-	-	1 902	20.2%	-	-	-
Capital Expenditure Standard Classification	40 015	40 015	3 420	8.5%	19 628	49.1%	3 466	8.7%	26 513	66.3%	9 041	43.9%	(61.7%)
Governance and Administration	3 370	3 370	2 005	59.5%	2 935	87.1%	1 763	52.3%	6 704	198.9%	333	17.3%	428.6%
Executive & Council	2 210	2 210	2 005	90.7%	1 827	82.7%	616	27.9%	4 448	201.3%	54	8.9%	1 049.7%
Budget & Treasury Office	260	260	-	-	1 005	386.6%	427	164.1%	1 432	550.6%	188	38.0%	126.7%
Corporate Services	900	900	-	-	103	11.5%	721	80.1%	824	91.6%	92	27.7%	685.2%
Community and Public Safety	9 698	9 698	470	4.9%	5 804	59.8%	988	10.2%	7 263	74.9%	7 172	54.8%	(86.2%)
Community & Social Services	6 698	6 698	-	-	5 174	77.2%	988	14.8%	6 162	92.0%	4 875	59.0%	(79.7%)
Sport And Recreation	3 000	3 000	470	15.7%	630	21.0%	-	-	1 100	36.7%	2 296	95.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 073	16 073	944	5.9%	6 263	39.0%	715	4.4%	7 922	49.3%	1 536	49.3%	(53.4%)
Planning and Development	4 280	4 280	-	-	242	5.7%	383	9.0%	625	14.6%	304	38.2%	26.0%
Road Transport	11 793	11 793	944	8.0%	6 021	51.1%	332	2.8%	7 296	61.9%	1 231	50.5%	(73.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 874	10 874	-	-	4 625	42.5%	-	-	4 625	42.5%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 874	10 874	-	-	4 625	42.5%	-	-	4 625	42.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	203 959	192 236	60 313	29.6%	54 135	26.5%	48 941	25.5%	163 389	85.0%	46 253	75.7%	5.8%
Property rates, penalties and collection charges	2 851	1 446	4 134	145.0%	4 169	146.2%	722	50.0%	9 025	624.1%	(1 901)	66.3%	(138.0%)
Service charges	18 787	4 843	2 786	14.8%	3 198	17.0%	2 060	42.5%	8 044	166.1%	2 978	81.0%	(30.8%)
Other revenue	3 085	2 392	486	15.7%	527	17.1%	694	29.0%	1 706	71.3%	3 482	27.2%	(80.1%)
Government - operating	143 753	145 427	50 447	35.1%	39 526	27.5%	30 908	21.3%	120 881	83.1%	29 397	95.8%	5.1%
Government - capital	30 615	30 615	704	2.3%	4 954	16.2%	12 281	40.1%	17 940	58.6%	9 586	59.8%	28.1%
Interest	4 867	7 513	1 755	36.1%	1 761	36.2%	2 277	30.3%	5 793	77.1%	2 711	114.3%	(16.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 312)	(157 636)	(26 981)	15.4%	(14 480)	8.3%	(25 863)	16.4%	(67 324)	42.7%	(41 349)	67.5%	(37.5%)
Suppliers and employees	(146 193)	(157 136)	(25 736)	17.6%	(12 080)	8.3%	(23 461)	14.9%	(61 277)	39.0%	(37 981)	67.6%	(38.2%)
Finance charges	(730)	(500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 390)	-	(1 246)	4.4%	(2 400)	8.5%	(2 402)	-	(6 048)	-	(3 369)	67.1%	(28.7%)
Net Cash from/(used) Operating Activities	28 646	34 599	33 331	116.4%	39 656	138.4%	23 078	66.7%	96 065	277.6%	4 904	136.6%	370.6%
Cash Flow from Investing Activities													
Receipts	-	410	19 750	-	(53 005)	-	-	-	(33 254)	(8 103.1%)	16	-	(100.0%)
Proceeds on disposal of PPE	-	410	-	-	410	-	-	-	410	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	19 750	-	(53 415)	-	-	-	(33 665)	-	16	-	(100.0%)
Payments	(40 015)	(49 948)	(1 811)	4.5%	(2 150)	5.4%	(3 466)	6.9%	(7 427)	14.9%	(9 041)	43.4%	(61.7%)
Capital assets	(40 015)	(49 948)	(1 811)	4.5%	(2 150)	5.4%	(3 466)	6.9%	(7 427)	14.9%	(9 041)	43.4%	(61.7%)
Net Cash from/(used) Investing Activities	(40 015)	(49 537)	17 939	(44.8%)	(55 155)	137.8%	(3 466)	7.0%	(40 681)	82.1%	(9 024)	43.5%	(61.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Payments	(5)	(260)	(109)	2 005.4%	698	(12 791.5%)	(48)	18.4%	541	(207.8%)	(110)	-	(56.4%)
Repayment of borrowing	(5)	(260)	(109)	2 005.4%	698	(12 791.5%)	(48)	18.4%	541	(207.8%)	(110)	-	(56.4%)
Net Cash from/(used) Financing Activities	(5)	(260)	(109)	2 005.4%	698	(12 791.5%)	(48)	18.4%	541	(207.8%)	(110)	-	(56.4%)
Net Increase/(Decrease) in cash held	(11 375)	(15 198)	51 161	(449.8%)	(14 801)	130.1%	19 564	(128.7%)	55 924	(368.0%)	(4 230)	(84.4%)	(562.5%)
Cash/cash equivalents at the year begin:	33 908	31 776	31 776	93.7%	82 937	244.6%	68 137	214.4%	31 776	100.0%	69 910	100.0%	(2.5%)
Cash/cash equivalents at the year end:	22 533	16 578	82 937	368.1%	68 137	302.4%	87 701	529.0%	87 701	529.0%	65 680	195.5%	33.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	202	4.6%	177	4.0%	207	4.7%	3 841	86.7%	4 428	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	372	2.7%	311	2.3%	295	2.1%	12 794	92.9%	13 773	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	542	1.5%	528	1.4%	524	1.4%	35 692	95.7%	37 286	60.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	4.6%	55	2.8%	69	3.5%	1 765	89.2%	1 979	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 810	100.0%	3 810	6.2%	-	-	-	-
Total By Income Source	1 207	2.0%	1 071	1.7%	1 096	1.8%	57 901	94.5%	61 275	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	290	3.4%	264	3.1%	281	3.3%	7 591	90.1%	8 426	13.8%	-	-	-	-
Commercial	178	2.8%	142	2.2%	137	2.2%	5 881	92.8%	6 338	10.3%	-	-	-	-
Households	670	1.5%	626	1.4%	638	1.4%	43 239	95.7%	45 173	73.7%	-	-	-	-
Other	70	5.2%	40	3.0%	39	2.9%	1 190	88.9%	1 338	2.2%	-	-	-	-
Total By Customer Group	1 207	2.0%	1 071	1.7%	1 096	1.8%	57 901	94.5%	61 275	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	100.0%	-	-	-	-	-	-	34	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	34	100.0%	-	-	-	-	-	-	34	100.0%

Contact Details

Municipal Manager	Dr S W Vatala	047 878 0020
Financial Manager	Mr G P de Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	154 801	154 801	77 116	49.8%	55 290	35.7%	40 652	26.3%	173 058	111.8%	36 520	82.2%	11.3%
Property rates	4 000	4 000	1 606	40.1%	1 169	29.2%	408	10.2%	3 182	79.6%	577	55.7%	(29.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	1 000	217	21.7%	195	19.5%	204	20.4%	617	61.7%	139	43.7%	46.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	390	390	27	7.0%	35	8.8%	33	8.5%	95	24.3%	42	57.4%	(21.5%)
Interest earned - external investments	3 500	3 500	1 040	29.7%	1 090	31.2%	1 378	39.4%	3 509	100.3%	446	54.2%	208.8%
Interest earned - outstanding debtors	-	-	-	-	31	-	60	-	91	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	100	3	2.9%	5	5.5%	1	1.3%	10	9.7%	9	13.2%	(85.8%)
Licences and permits	5 500	5 500	1 015	18.5%	866	15.8%	1 341	24.4%	3 223	58.6%	1 225	54.2%	9.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 046	139 046	59 384	42.7%	45 450	32.7%	34 212	24.6%	139 046	100.0%	29 260	99.1%	16.9%
Other own revenue	1 265	1 265	13 824	1 092.7%	6 448	509.7%	3 014	238.2%	23 286	1 840.6%	4 821	31.8%	(37.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 981	168 981	25 945	15.4%	31 556	18.7%	31 807	18.8%	89 307	52.9%	25 481	46.8%	24.8%
Employee related costs	46 325	46 325	11 120	24.0%	12 094	26.1%	11 922	25.7%	35 136	75.8%	10 104	61.1%	18.0%
Remuneration of councillors	13 055	13 055	2 988	22.9%	3 051	23.4%	3 500	26.8%	9 539	73.1%	2 822	71.0%	24.0%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 135	7 135	604	8.5%	2 511	35.2%	1 407	19.7%	4 523	63.4%	-	2.9%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	1 267	26.1%	(100.0%)
Transfers and grants	3 000	3 000	593	19.8%	539	18.0%	777	25.9%	1 909	63.6%	-	-	(100.0%)
Other expenditure	57 467	57 467	10 640	18.5%	13 361	23.2%	14 200	24.7%	38 201	66.5%	11 289	79.1%	25.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 180)	(14 180)	51 171		23 734		8 845		83 750		11 039		
Transfers recognised - capital	57 304	57 304	18 300	31.9%	31 456	54.9%	7 548	13.2%	57 304	100.0%	27 304	89.4%	(72.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 124	43 124	69 471		55 190		16 393		141 054		38 343		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 124	43 124	69 471		55 190		16 393		141 054		38 343		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 124	43 124	69 471		55 190		16 393		141 054		38 343		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 124	43 124	69 471		55 190		16 393		141 054		38 343		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	84 169	103 316	9 818	11.7%	22 474	26.7%	12 650	12.2%	44 941	43.5%	15 343	54.6%	(17.6%)
National Government	57 304	57 304	8 355	14.6%	15 022	26.2%	11 782	20.6%	35 159	61.4%	11 802	75.7%	(.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 304	57 304	8 355	14.6%	15 022	26.2%	11 782	20.6%	35 159	61.4%	11 802	65.3%	(.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 865	46 012	256	1.0%	7 452	27.7%	868	1.9%	8 575	18.6%	-	-	(100.0%)
Public contributions and donations	-	-	1 206	-	-	-	-	-	1 206	-	3 541	-	(100.0%)
Capital Expenditure Standard Classification	84 169	103 316	9 818	11.7%	22 474	26.7%	12 650	12.2%	44 941	43.5%	15 343	54.6%	(17.6%)
Governance and Administration	3 800	4 989	108	2.9%	675	17.8%	287	5.8%	1 070	21.4%	175	100.4%	63.6%
Executive & Council	1 180	1 809	27	2.3%	85	7.2%	123	6.8%	235	13.0%	24	23.0%	421.0%
Budget & Treasury Office	370	790	-	-	50	13.6%	76	9.7%	127	16.0%	-	81.2%	(100.0%)
Corporate Services	2 250	2 390	82	3.6%	540	24.0%	87	3.6%	708	29.6%	152	533.7%	(42.6%)
Community and Public Safety	3 335	3 765	16	.5%	4	.1%	-	-	19	.5%	975	94.7%	(100.0%)
Community & Social Services	3 335	3 765	16	.5%	4	.1%	-	-	19	.5%	975	94.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 034	94 562	9 694	17.0%	21 795	38.2%	12 363	13.1%	43 852	46.4%	12 060	46.8%	2.5%
Planning and Development	3 130	4 337	141	4.5%	1 983	63.4%	363	8.4%	2 487	57.3%	-	.6%	(100.0%)
Road Transport	53 904	90 225	9 552	17.7%	19 812	36.8%	12 000	13.3%	41 364	45.8%	12 060	48.1%	(.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 000	-	-	-	-	-	-	-	-	-	2 132	111.1%	(100.0%)
Electricity	20 000	-	-	-	-	-	-	-	-	-	2 132	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	212 105	251 518	95 416	45.0%	86 746	40.9%	48 200	19.2%	230 362	91.6%	63 824	86.4%	(24.5%)
Property rates, penalties and collection charges	4 000	3 611	1 606	40.1%	1 169	29.2%	408	11.3%	3 182	88.1%	577	58.7%	(29.4%)
Service charges	1 000	1 000	217	21.7%	195	19.5%	204	20.4%	617	61.7%	139	16.3%	46.8%
Other revenue	7 255	50 131	14 869	204.9%	7 354	101.4%	4 389	8.8%	26 613	53.1%	6 097	39.1%	(28.0%)
Government - operating	139 046	136 046	59 384	42.7%	45 450	32.7%	34 212	25.1%	139 046	102.2%	29 260	100.5%	16.9%
Government - capital	57 304	57 304	18 300	31.9%	31 456	54.9%	7 548	13.2%	57 304	100.0%	27 304	100.0%	(72.4%)
Interest	3 500	3 426	1 040	29.7%	1 121	32.0%	1 438	42.0%	3 600	105.1%	446	54.2%	222.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 481)	(136 632)	(25 918)	20.5%	(31 663)	25.0%	(31 807)	23.3%	(89 387)	65.4%	(25 484)	72.9%	24.8%
Suppliers and employees	(123 481)	(133 402)	(25 523)	20.7%	(31 124)	25.2%	(30 760)	23.1%	(87 407)	65.5%	(25 484)	74.2%	20.7%
Finance charges	-	(230)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(3 000)	(395)	13.2%	(539)	18.0%	(1 047)	34.9%	(1 980)	66.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	85 624	114 887	69 499	81.2%	55 083	64.3%	16 393	14.3%	140 975	122.7%	38 340	106.4%	(57.2%)
Cash Flow from Investing Activities													
Receipts	-	1 182	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 182	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 169)	(103 314)	(9 818)	11.7%	(22 474)	26.7%	(13 238)	12.8%	(45 530)	44.1%	(8 464)	29.6%	56.4%
Capital assets	(84 169)	(103 314)	(9 818)	11.7%	(22 474)	26.7%	(13 238)	12.8%	(45 530)	44.1%	(8 464)	29.6%	56.4%
Net Cash from/(used) Investing Activities	(84 169)	(102 133)	(9 818)	11.7%	(22 474)	26.7%	(13 238)	13.0%	(45 530)	44.6%	(8 464)	29.6%	56.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 455	12 754	59 681	4 101.5%	32 609	2 241.0%	3 155	24.7%	95 445	748.3%	29 876	(1 220.4%)	(89.4%)
Cash/cash equivalents at the year begin:	49 211	61 480	51 040	103.7%	110 721	225.0%	143 330	233.1%	51 040	83.0%	79 116	-	81.2%
Cash/cash equivalents at the year end:	50 666	74 234	110 721	218.5%	143 330	282.9%	146 485	197.3%	146 485	197.3%	108 992	(2 223.0%)	34.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18	.5%	21	.5%	14	.4%	3 839	98.6%	3 892	84.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	91	13.0%	35	5.1%	31	4.5%	538	77.4%	694	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	23	100.0%	23	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	108	2.4%	56	1.2%	45	1.0%	4 399	95.5%	4 608	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(11)	(19.4%)	3	5.6%	2	3.1%	61	110.8%	55	1.2%	-	-	-	-
Commercial	20	1.1%	17	1.0%	16	.9%	1 702	97.0%	1 755	38.1%	-	-	-	-
Households	99	3.6%	35	1.3%	28	1.0%	2 635	94.2%	2 798	60.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	108	2.4%	56	1.2%	45	1.0%	4 399	95.5%	4 608	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 157	101.0%	(13)	(.3%)	-	-	(29)	(.7%)	4 115	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 157	101.0%	(13)	(.3%)	-	-	(29)	(.7%)	4 115	100.0%

Contact Details

Municipal Manager	Silamko Mahlasela	047 548 5601
Financial Manager	M Matomane	047 548 5604

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	93 048	93 048	33 406	35.9%	3 747	4.0%	3 713	4.0%	40 866	43.9%	22 554	108.3%	(83.5%)
Property rates	4 735	4 735	2 849	60.2%	649	13.7%	614	13.0%	4 112	86.8%	1 009	222.4%	(39.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 559	11 559	2 356	20.4%	1 490	12.9%	1 250	10.8%	5 096	44.1%	2 779	83.9%	(55.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	2.2%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	0	36.0%	(100.0%)
Service charges - refuse revenue	3 482	3 482	882	25.3%	599	17.2%	592	17.0%	2 073	59.5%	860	105.3%	(31.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 076	1 076	81	7.5%	7	.6%	9	.8%	96	8.9%	95	17.0%	(90.9%)
Interest earned - external investments	456	456	249	54.7%	178	39.0%	190	41.7%	618	135.5%	253	67.8%	(24.8%)
Interest earned - outstanding debtors	2 375	2 375	848	35.7%	653	27.5%	770	32.4%	2 271	95.6%	804	51.7%	(4.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25	25	8	34.7%	2	8.4%	1	4.1%	12	47.1%	6	.8%	(82.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	899	899	-	-	-	-	-	-	-	-	1 192	25.8%	(100.0%)
Transfers recognised - operational	64 709	64 709	25 538	39.5%	-	-	7	-	25 545	39.5%	15 030	94.1%	(100.0%)
Other own revenue	3 732	3 732	594	15.9%	170	4.6%	280	7.5%	1 044	28.0%	525	591.6%	(46.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	71.2%	-
Operating Expenditure	93 343	93 343	19 680	21.1%	10 865	11.6%	11 875	12.7%	42 420	45.4%	17 083	62.8%	(30.5%)
Employee related costs	33 373	33 373	7 066	21.2%	4 563	13.7%	4 859	14.6%	16 488	49.4%	7 188	83.4%	(32.4%)
Remuneration of councillors	5 559	5 559	1 413	25.4%	940	16.9%	711	12.8%	3 064	55.1%	1 217	50.3%	(41.6%)
Debt impairment	4 180	4 180	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 097	9 097	-	-	-	-	-	-	-	-	-	-	-
Finance charges	397	397	35	8.9%	15	3.7%	9	2.2%	59	14.8%	62	70.9%	(86.0%)
Bulk purchases	9 293	9 293	3 426	36.9%	747	8.0%	670	7.2%	4 843	52.1%	1 699	66.3%	(60.6%)
Other Materials	3 276	3 276	966	29.5%	130	4.0%	312	9.5%	1 408	43.0%	-	-	(100.0%)
Contracted services	1 365	1 365	443	32.5%	297	21.7%	194	14.2%	934	68.4%	467	118.4%	(58.4%)
Transfers and grants	4 572	4 572	1 970	43.1%	433	9.5%	604	13.2%	3 007	65.8%	2 058	97.9%	(70.6%)
Other expenditure	22 232	22 232	4 360	19.6%	3 740	16.8%	4 517	20.3%	12 617	56.8%	4 393	66.1%	2.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(296)	(296)	13 726		(7 118)		(8 162)		(1 554)		5 470		
Transfers recognised - capital	21 136	21 136	2 194	10.4%	1 111	5.3%	1 335	6.3%	4 641	22.0%	1 222	51.3%	9.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 840	20 840	15 920		(6 007)		(6 827)		3 087		6 692		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 840	20 840	15 920		(6 007)		(6 827)		3 087		6 692		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 840	20 840	15 920		(6 007)		(6 827)		3 087		6 692		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 840	20 840	15 920		(6 007)		(6 827)		3 087		6 692		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	21 610	21 610	2 959	13.7%	5 200	24.1%	3 088	14.3%	11 247	52.0%	511	27.7%	503.9%
National Government	21 090	21 090	2 019	9.6%	5 106	24.2%	3 088	14.6%	10 213	48.4%	500	3.2%	517.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 090	21 090	2 019	9.6%	5 106	24.2%	3 088	14.6%	10 213	48.4%	500	4.6%	517.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	520	520	940	180.7%	61	11.8%	-	-	1 001	192.5%	11	-	(100.0%)
Public contributions and donations	-	-	-	-	33	-	-	-	33	-	-	-	-
Capital Expenditure Standard Classification	21 610	21 610	2 959	13.7%	5 200	24.1%	3 088	14.3%	11 247	52.0%	511	27.7%	503.9%
Governance and Administration	500	500	23	4.5%	12	2.4%	-	-	35	7.0%	11	11.0%	(100.0%)
Executive & Council	100	100	22	22.1%	12	12.0%	-	-	34	34.1%	-	5.0%	-
Budget & Treasury Office	400	400	1	.2%	-	-	-	-	1	.2%	11	35.4%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	590	590	25	4.3%	1 467	248.8%	-	-	1 492	253.1%	-	15.3%	-
Community & Social Services	590	590	25	4.3%	1 467	248.8%	-	-	1 492	253.1%	-	15.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 510	16 510	2 713	16.4%	2 888	17.5%	3 088	18.7%	8 688	52.6%	500	58.0%	517.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 510	16 510	2 713	16.4%	2 888	17.5%	3 088	18.7%	8 688	52.6%	500	57.9%	517.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 010	4 010	198	4.9%	834	20.8%	-	-	1 032	25.7%	-	-	-
Electricity	4 010	4 010	198	4.9%	834	20.8%	-	-	1 032	25.7%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	100 904	100 904	35 793	35.5%	37 873	37.5%	5 969	5.9%	79 635	78.9%	24 103	114.7%	(75.2%)
Property rates, penalties and collection charges	2 300	2 300	2 849	123.9%	959	41.7%	614	26.7%	4 421	192.3%	1 009	222.4%	(39.1%)
Service charges	5 983	5 983	3 238	54.1%	3 040	50.8%	1 842	30.8%	8 120	135.7%	3 640	58.2%	(49.4%)
Other revenue	4 301	4 301	754	17.5%	4 641	107.9%	1 210	28.1%	6 604	153.5%	2 148	278.7%	(43.7%)
Government - operating	65 608	65 608	25 538	38.9%	26 773	40.8%	7	-	52 319	79.7%	15 027	94.1%	(100.0%)
Government - capital	21 090	21 090	2 194	10.4%	1 221	5.8%	1 335	6.3%	4 751	22.5%	1 222	68.8%	9.3%
Interest	1 622	1 622	1 220	75.2%	1 239	76.4%	960	59.2%	3 419	210.8%	1 057	55.9%	(9.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 589)	(76 589)	(26 845)	35.1%	(19 785)	25.8%	(17 963)	23.5%	(64 592)	84.3%	(18 596)	127.7%	(3.4%)
Suppliers and employees	(76 193)	(76 193)	(24 841)	32.6%	(19 343)	25.4%	(17 347)	22.8%	(61 532)	80.8%	(16 518)	129.7%	5.0%
Finance charges	(397)	(397)	(34)	8.5%	(47)	11.9%	(11)	2.8%	(92)	23.2%	(78)	80.1%	(85.6%)
Transfers and grants	-	-	(1 970)	-	(394)	-	(604)	-	(2 968)	-	(1 999)	101.8%	(69.8%)
Net Cash from/(used) Operating Activities	24 315	24 315	8 948	36.8%	18 088	74.4%	(11 994)	(49.3%)	15 042	61.9%	5 507	76.5%	(317.8%)
Cash Flow from Investing Activities													
Receipts	119	119	10	8.3%	-	-	10	8.3%	20	16.7%	-	-	(100.0%)
Proceeds on disposal of PPE	119	119	10	8.3%	-	-	10	8.3%	20	16.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 610)	(21 610)	(2 988)	13.8%	(5 607)	25.9%	(3 334)	15.4%	(11 928)	55.2%	(1 216)	41.7%	174.2%
Capital assets	(21 610)	(21 610)	(2 988)	13.8%	(5 607)	25.9%	(3 334)	15.4%	(11 928)	55.2%	(1 216)	41.7%	174.2%
Net Cash from/(used) Investing Activities	(21 491)	(21 491)	(2 978)	13.9%	(5 607)	26.1%	(3 324)	15.5%	(11 908)	55.4%	(1 216)	41.9%	173.4%
Cash Flow from Financing Activities													
Receipts	7	7	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	7	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 341)	(3 341)	(735)	22.0%	(261)	7.8%	(96)	2.9%	(1 092)	32.7%	(870)	864.1%	(89.0%)
Repayment of borrowing	(3 341)	(3 341)	(735)	22.0%	(261)	7.8%	(96)	2.9%	(1 092)	32.7%	(870)	864.1%	(89.0%)
Net Cash from/(used) Financing Activities	(3 334)	(3 334)	(735)	22.1%	(261)	7.8%	(96)	2.9%	(1 092)	32.8%	(870)	979.0%	(89.0%)
Net Increase/(Decrease) in cash held	(510)	(510)	5 235	(1 025.8%)	12 220	(2 394.5%)	(15 414)	3 020.4%	2 041	(400.0%)	3 421	173.1%	(550.6%)
Cash/cash equivalents at the year begin:	(5 937)	(5 937)	10	(.2%)	5 245	(88.3%)	17 466	(294.2%)	10	(.2%)	7 896	5.0%	121.2%
Cash/cash equivalents at the year end:	(6 447)	(6 447)	5 245	(81.4%)	17 466	(270.9%)	2 051	(31.8%)	2 051	(31.8%)	11 317	36.7%	(81.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	T Samuel	047 877 5200
Financial Manager	Peter H Steyn	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	874 547	816 297	253 514	29.0%	261 363	29.9%	198 691	24.3%	713 568	87.4%	167 058	59.9%	18.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	179 997	-	43 122	24.0%	31 981	17.8%	37 932	-	113 035	-	10 907	-	247.8%
Service charges - sanitation revenue	42 370	-	-	-	-	-	5 936	-	5 936	-	2 807	-	111.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	160 367	-	-	-	-	-	-	-	-	8 661	4.3%	(100.0%)
Rental of facilities and equipment	955	955	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	28 988	28 988	4 418	15.2%	10 080	34.8%	10 771	37.2%	25 269	87.2%	3 184	60.4%	238.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	573 878	579 128	199 132	34.7%	196 796	34.3%	131 339	22.7%	527 267	91.0%	127 062	67.5%	3.4%
Other own revenue	45 859	45 859	6 841	14.9%	22 506	49.1%	12 713	27.7%	42 060	91.7%	14 438	121.5%	(11.9%)
Gains on disposal of PPE	2 500	1 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	962 447	1 315 286	221 270	23.0%	312 862	32.5%	263 843	20.1%	797 975	60.7%	132 908	41.9%	98.5%
Employee related costs	259 220	270 855	50 604	19.5%	66 225	25.5%	52 778	19.5%	169 608	62.6%	43 422	80.7%	21.5%
Remuneration of councillors	10 923	10 866	2 666	24.4%	2 770	25.4%	4 363	40.2%	9 800	90.2%	2 585	71.9%	68.8%
Debt impairment	100 065	347 065	85 366	85.3%	85 366	85.3%	85 366	24.6%	256 098	73.8%	-	-	(100.0%)
Depreciation and asset impairment	115 434	115 434	27 564	23.9%	18 376	15.9%	27 683	24.0%	73 623	63.8%	-	-	(100.0%)
Finance charges	701	401	-	-	-	-	-	-	-	-	54	16.7%	(100.0%)
Bulk purchases	25 822	16 500	-	-	7 886	30.5%	3 909	23.7%	11 795	71.5%	7 757	46.6%	(49.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 672	12 271	630	3.0%	3 845	18.6%	2 422	19.7%	6 897	56.2%	3 429	52.0%	(29.4%)
Transfers and grants	20 658	18 040	8 754	42.4%	240	1.2%	8 515	47.2%	17 509	97.1%	3 721	64.5%	128.8%
Other expenditure	408 953	523 854	45 685	11.2%	128 154	31.3%	78 141	14.9%	251 981	48.1%	71 940	45.7%	8.6%
Loss on disposal of PPE	-	-	-	-	-	-	665	-	665	-	-	-	(100.0%)
Surplus/(Deficit)	(87 900)	(498 989)	32 244		(51 498)		(65 152)		(84 407)		34 150		
Transfers recognised - capital	664 253	788 224	89 713	13.5%	147 471	22.2%	95 289	12.1%	332 473	42.2%	154 388	44.4%	(38.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	103 067	-	-	-	-	-	5 001	-	5 001	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	679 421	289 235	121 956		95 973		35 137		253 067		188 539		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	679 421	289 235	121 956		95 973		35 137		253 067		188 539		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	679 421	289 235	121 956		95 973		35 137		253 067		188 539		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	679 421	289 235	121 956		95 973		35 137		253 067		188 539		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	767 320	831 292	85 372	11.1%	148 612	19.4%	28 843	3.5%	262 828	31.6%	118 278	61.2%	(75.6%)
National Government	664 253	788 225	85 372	12.9%	148 612	22.4%	28 843	3.7%	262 828	33.3%	118 278	42.5%	(75.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	664 253	788 225	85 372	12.9%	148 612	22.4%	28 843	3.7%	262 828	33.3%	118 278	62.3%	(75.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103 067	43 067	-	-	-	-	-	-	-	-	-	1.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	767 320	831 292	85 372	11.1%	148 612	19.4%	28 843	3.5%	262 828	31.6%	118 278	61.2%	(75.6%)
Governance and Administration	103 067	43 067	85	.1%	1 141	1.1%	3 742	8.7%	4 968	11.5%	129	7.0%	2 791.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Budget & Treasury Office	103 067	43 067	85	.1%	1 141	1.1%	3 742	8.7%	4 968	11.5%	55	4.9%	6 744.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-	73	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	93	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	92	-	(100.0%)
Trading Services	664 253	788 225	85 287	12.8%	147 471	22.2%	25 102	3.2%	257 860	32.7%	118 050	62.1%	(78.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	603 664	730 129	85 287	14.1%	147 471	24.4%	25 102	3.4%	257 860	35.3%	3 890	1.1%	545.2%
Waste Water Management	60 590	58 096	-	-	-	-	-	-	-	-	114 160	3 903.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 438 734	1 604 521	301 183	20.9%	387 312	26.9%	113 272	7.1%	801 767	50.0%	428 792	100.1%	(73.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	122 301	160 367	4 593	3.8%	5 125	4.2%	3 016	1.9%	12 734	7.9%	4 445	10.6%	(32.1%)
Other revenue	46 814	47 814	6 284	13.4%	22 387	47.8%	3 844	8.0%	32 516	68.0%	3 992	-	(3.7%)
Government - operating	573 878	579 128	196 175	34.2%	202 249	35.2%	5 942	1.0%	404 366	69.8%	131 594	90 480.3%	(95.5%)
Government - capital	664 253	788 224	89 713	13.5%	147 471	22.2%	95 846	12.2%	333 030	42.3%	285 578	62.3%	(66.4%)
Interest	28 988	28 988	4 418	15.2%	10 080	34.8%	4 624	16.0%	19 122	66.0%	3 184	60.4%	45.2%
Dividends	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(962 447)	(830 872)	(107 993)	11.2%	(202 073)	21.0%	(100 522)	12.1%	(410 588)	49.4%	(132 908)	55.6%	(24.4%)
Suppliers and employees	(941 088)	(812 432)	(98 961)	10.5%	(201 833)	21.4%	(91 749)	11.3%	(392 543)	48.3%	(127 453)	55.0%	(28.0%)
Finance charges	(701)	(401)	(278)	39.6%	-	-	(258)	64.5%	(536)	133.8%	(43)	13.1%	505.5%
Transfers and grants	(20 658)	(18 040)	(8 754)	42.4%	(240)	1.2%	(8 515)	47.2%	(17 509)	97.1%	(5 412)	73.4%	57.3%
Net Cash from/(used) Operating Activities	476 287	773 649	193 190	40.6%	185 240	38.9%	12 750	1.6%	391 179	50.6%	295 885	208.4%	(95.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(767 320)	(831 291)	(89 874)	11.7%	(148 612)	19.4%	(28 843)	3.5%	(267 329)	32.2%	(118 278)	61.8%	(75.6%)
Capital assets	(767 320)	(831 291)	(89 874)	11.7%	(148 612)	19.4%	(28 843)	3.5%	(267 329)	32.2%	(118 278)	61.8%	(75.6%)
Net Cash from/(used) Investing Activities	(767 320)	(831 291)	(89 874)	11.7%	(148 612)	19.4%	(28 843)	3.5%	(267 329)	32.2%	(118 278)	61.8%	(75.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(291 033)	(57 642)	103 316	(35.5%)	36 627	(12.6%)	(16 094)	27.9%	123 849	(214.9%)	177 606	(62.6%)	(109.1%)
Cash/cash equivalents at the year begin:	299 014	-	551 464	184.4%	654 780	219.0%	691 408	-	551 464	-	585 582	184.4%	18.1%
Cash/cash equivalents at the year end:	7 981	(57 642)	654 780	8 203.8%	691 408	8 662.7%	675 314	(1 171.6%)	675 314	(1 171.6%)	763 188	(1 954.9%)	(11.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Moppo Mene	045 808 4610
Financial Manager	Ms Nomfundo Fetsha	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	283 745	288 458	79 682	28.1%	52 521	18.5%	85 032	29.5%	217 234	75.3%	37 507	104.7%	126.7%
Property rates	15 121	15 121	17 223	113.9%	8	.1%	105	.7%	17 335	114.6%	-	227.7%	(100.0%)
Property rates - penalties and collection charges	-	-	30	-	3	-	3	-	35	-	-	-	(100.0%)
Service charges - electricity revenue	23 685	22 531	4 853	20.5%	5 030	21.2%	4 599	20.4%	14 483	64.3%	1 663	45.5%	176.6%
Service charges - water revenue	-	-	(192)	-	1	-	3	-	(188)	-	(229)	-	(101.2%)
Service charges - sanitation revenue	-	-	27	-	23	-	4	-	54	-	568	-	(99.2%)
Service charges - refuse revenue	4 454	4 454	1 101	24.7%	1 093	24.5%	1 099	24.7%	3 294	73.9%	705	74.5%	56.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	1 506	-	(100.0%)
Rental of facilities and equipment	12 937	13 239	325	2.5%	323	2.5%	329	2.5%	977	7.4%	328	20.8%	.3%
Interest earned - external investments	1 500	1 353	616	41.1%	61	4.1%	1 208	89.3%	1 885	139.3%	594	122.5%	103.5%
Interest earned - outstanding debtors	1 877	1 326	314	16.7%	349	18.6%	372	28.1%	1 035	78.1%	285	65.8%	30.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	76	80	26	34.6%	21	27.1%	13	16.7%	60	75.2%	20	2.7%	(32.3%)
Licences and permits	2 387	1 586	504	21.1%	378	15.9%	524	33.0%	1 406	88.7%	559	248.0%	(6.3%)
Agency services	1 550	1 550	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	184 464	156 564	55 045	29.8%	44 388	24.1%	76 352	48.8%	175 785	112.3%	28 419	105.4%	168.7%
Other own revenue	35 694	70 313	(190)	(.5%)	706	2.0%	197	.3%	713	1.0%	2 856	45.0%	(93.1%)
Gains on disposal of PPE	-	340	-	-	138	-	221	65.1%	359	105.5%	234	101.7%	(5.3%)
Operating Expenditure	267 247	271 315	50 911	19.1%	46 943	17.6%	38 215	14.1%	136 069	50.2%	29 965	53.5%	27.5%
Employee related costs	62 850	71 465	16 663	26.5%	16 938	26.9%	17 777	24.9%	51 378	71.9%	15 777	76.5%	12.7%
Remuneration of councillors	12 400	10 887	2 627	21.2%	2 664	21.5%	2 892	26.6%	8 184	75.2%	2 263	68.9%	27.8%
Debt impairment	8 289	9 691	-	-	-	-	-	-	-	-	-	.2%	-
Depreciation and asset impairment	33 787	42 904	-	-	-	-	-	-	-	-	-	-	-
Finance charges	93	21	-	-	-	-	-	-	-	-	-	3.6%	-
Bulk purchases	21 178	21 640	6 914	32.6%	3 896	18.4%	3 718	17.2%	14 528	67.1%	3 201	50.9%	16.1%
Other Materials	10 885	13 367	2 401	22.1%	2 691	24.7%	2 038	15.2%	7 130	53.3%	659	26.4%	209.3%
Contracted services	4 345	3 568	1 372	31.6%	1 957	45.0%	1 575	44.1%	4 904	137.4%	745	45.7%	111.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	113 418	97 771	20 933	18.5%	18 797	16.6%	10 215	10.4%	49 945	51.1%	7 319	71.7%	39.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 499	17 143	28 771		5 578		46 816		81 165		7 542		
Transfers recognised - capital	37 992	37 992	-	-	18 579	48.9%	18 616	49.0%	37 195	97.9%	6 341	35.2%	193.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 491	55 135	28 771		24 157		65 432		118 360		13 884		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 491	55 135	28 771		24 157		65 432		118 360		13 884		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 491	55 135	28 771		24 157		65 432		118 360		13 884		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 491	55 135	28 771		24 157		65 432		118 360		13 884		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	54 491	55 135	2 835	5.2%	9 327	17.1%	9 144	16.6%	21 305	38.6%	11 694	50.0%	(21.8%)
National Government	37 992	36 092	1 996	5.3%	7 716	20.3%	9 316	25.8%	19 028	52.7%	6 338	46.2%	47.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 992	36 092	1 996	5.3%	7 716	20.3%	9 316	25.8%	19 028	52.7%	6 338	46.2%	47.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 498	19 043	838	5.1%	1 611	9.8%	(172)	(.9%)	2 277	12.0%	5 356	64.2%	(103.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 491	55 135	2 835	5.2%	9 327	17.1%	9 144	16.6%	21 305	38.6%	11 694	50.0%	(21.8%)
Governance and Administration	2 967	4 028	280	9.4%	533	18.0%	433	10.8%	1 246	30.9%	1 317	66.1%	(67.1%)
Executive & Council	836	388	62	7.4%	300	35.9%	9	2.4%	371	95.8%	840	89.9%	(98.9%)
Budget & Treasury Office	1 262	2 572	46	3.7%	69	5.4%	359	14.0%	474	18.4%	12	13.8%	2 986.0%
Corporate Services	868	1 068	172	19.8%	164	18.9%	65	6.1%	401	37.5%	465	77.0%	(86.1%)
Community and Public Safety	2 555	1 248	118	4.6%	16	.6%	90	7.2%	224	17.9%	(23)	-	(483.8%)
Community & Social Services	2 245	105	(0)	-	16	.7%	72	68.5%	87	83.3%	-	-	(100.0%)
Sport And Recreation	310	1 103	100	32.4%	-	-	(1)	(.1%)	99	9.0%	(23)	-	(96.1%)
Public Safety	-	40	18	-	-	-	19	47.5%	37	93.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 325	43 825	2 216	5.1%	8 491	19.6%	8 346	19.0%	19 054	43.5%	9 421	50.8%	(11.4%)
Planning and Development	2 182	1 582	162	7.4%	187	8.6%	50	3.2%	400	25.3%	1 295	40.3%	(96.1%)
Road Transport	41 142	42 242	2 054	5.0%	8 304	20.2%	8 296	19.6%	18 654	44.2%	8 126	51.7%	2.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 645	6 035	220	3.9%	287	5.1%	274	4.5%	782	13.0%	979	43.0%	(72.0%)
Electricity	3 595	4 985	220	6.1%	287	8.0%	65	1.3%	572	11.5%	979	32.4%	(93.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 050	1 050	-	-	-	-	210	20.0%	210	20.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	240 855	323 341	79 112	32.8%	82 219	34.1%	50 418	15.6%	211 749	65.5%	75 069	94.4%	(32.8%)
Property rates, penalties and collection charges	17 346	15 120	2 457	14.2%	6 958	40.1%	2 347	15.5%	11 762	77.8%	8 219	138.1%	(71.5%)
Service charges	5 575	26 978	3 029	54.3%	2 193	39.3%	2 438	9.0%	7 659	28.4%	3 131	63.8%	(22.1%)
Other revenue	19 999	133 850	603	3.0%	459	2.3%	961	.7%	2 023	1.5%	3 559	66.6%	(73.0%)
Government - operating	136 564	106 722	64 232	47.0%	55 037	40.3%	38 044	35.6%	157 313	147.4%	27 592	98.9%	37.9%
Government - capital	57 992	37 992	8 791	15.2%	17 572	30.3%	6 629	17.4%	32 992	86.8%	32 569	103.9%	(79.6%)
Interest	3 379	2 679	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 323)	(270 314)	(50 911)	36.0%	(46 945)	33.2%	(38 215)	14.1%	(136 071)	50.3%	(29 965)	67.9%	27.5%
Suppliers and employees	(141 255)	(270 293)	(50 911)	36.0%	(46 945)	33.2%	(38 215)	14.1%	(136 071)	50.3%	(29 920)	67.9%	27.7%
Finance charges	(68)	(21)	-	-	-	-	-	-	-	-	(45)	50.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 532	53 027	28 201	28.3%	35 275	35.4%	12 203	23.0%	75 679	142.7%	45 104	193.8%	(72.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 992)	(55 135)	(2 835)	4.9%	(9 327)	16.1%	(9 144)	16.6%	(21 305)	38.6%	(11 694)	66.9%	(21.8%)
Capital assets	(57 992)	(55 135)	(2 835)	4.9%	(9 327)	16.1%	(9 144)	16.6%	(21 305)	38.6%	(11 694)	66.9%	(21.8%)
Net Cash from/(used) Investing Activities	(57 992)	(55 135)	(2 835)	4.9%	(9 327)	16.1%	(9 144)	16.6%	(21 305)	38.6%	(11 694)	66.9%	(21.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	41 540	(2 108)	25 366	61.1%	25 948	62.5%	3 059	(145.1%)	54 373	(2 579.4%)	33 410	10 488.7%	(90.8%)
Cash/cash equivalents at the year begin:	46 412	37 828	33 806	72.8%	59 172	127.5%	85 120	225.0%	33 806	89.4%	44 471	-	91.4%
Cash/cash equivalents at the year end:	87 952	35 720	59 172	67.3%	85 120	96.8%	88 179	246.9%	88 179	246.9%	77 881	15 576.2%	13.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	667	19.8%	326	9.7%	189	5.6%	2 189	64.9%	3 370	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	663	3.9%	210	1.2%	152	.9%	15 829	93.9%	16 855	60.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	205	6.0%	149	4.4%	126	3.7%	2 930	85.9%	3 411	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	5.2%	82	4.2%	70	3.6%	1 702	87.0%	1 957	7.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	797	100.0%	797	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 404	100.0%	1 404	5.1%	-	-	-	-
Total By Income Source	1 638	5.9%	767	2.8%	538	1.9%	24 852	89.4%	27 795	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	82	.8%	76	.7%	57	.5%	10 251	98.0%	10 465	37.7%	-	-	-	-
Commercial	911	26.5%	254	7.4%	105	3.1%	2 169	63.1%	3 439	12.4%	-	-	-	-
Households	645	4.6%	437	3.1%	376	2.7%	12 433	89.5%	13 891	50.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 638	5.9%	767	2.8%	538	1.9%	24 852	89.4%	27 795	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	541	47.0%	1	.1%	305	26.5%	302	26.3%	1 149	75.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	226	61.1%	62	16.8%	7	1.8%	75	20.3%	370	24.4%
Total	767	50.5%	63	4.2%	311	20.5%	378	24.9%	1 519	100.0%

Contact Details

Municipal Manager	Mr K Gashi	045 932 8106
Financial Manager	Mr Jack Mdeni	045 932 8120

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	195 728	197 764	7 859	4.0%	59 750	30.5%	42 693	21.6%	110 303	55.8%	43 384	98.2%	(1.6%)
Property rates	6 856	6 856	(2 632)	(38.4%)	994	14.5%	575	8.4%	(1 064)	(15.5%)	289	119.8%	99.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 937	27 752	5 186	19.3%	7 405	27.5%	6 320	22.8%	18 911	68.1%	6 139	96.0%	2.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 444	2 980	552	22.6%	704	28.8%	490	16.4%	1 746	58.6%	661	84.4%	(25.9%)
Service charges - other	-	-	4	-	-	-	-	-	4	-	-	-	-
Rental of facilities and equipment	312	312	184	58.8%	236	75.6%	141	45.1%	561	179.6%	117	99.7%	20.3%
Interest earned - external investments	7 360	9 160	3 279	44.6%	3 203	43.5%	3 548	38.7%	10 031	109.5%	2 586	129.0%	37.2%
Interest earned - outstanding debtors	1 142	1 192	(656)	(57.5%)	611	53.5%	635	53.2%	589	49.4%	517	138.8%	22.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	4	1.7%	4	1.6%	26	10.3%	34	13.7%	28	106.7%	(8.1%)
Licences and permits	2 231	1 481	39	1.7%	281	12.6%	221	14.9%	540	36.5%	203	55.3%	8.4%
Agency services	2 362	-	113	4.8%	263	11.1%	277	-	652	-	253	32.8%	9.1%
Transfers recognised - operational	143 637	143 003	1 775	1.2%	45 946	32.0%	30 362	21.2%	78 083	54.6%	32 432	98.9%	(6.4%)
Other own revenue	2 197	4 778	12	.5%	104	4.7%	100	2.1%	215	4.5%	158	20.1%	(36.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	197 522	201 474	21 113	10.7%	45 915	23.2%	30 593	15.2%	97 621	48.5%	29 394	56.2%	4.1%
Employee related costs	72 099	68 715	8 938	12.4%	16 786	23.3%	13 735	20.0%	39 459	57.4%	11 504	59.7%	19.4%
Remuneration of councillors	11 729	11 729	1 756	15.0%	2 633	22.5%	3 075	26.2%	7 464	63.6%	2 463	68.4%	24.8%
Debt impairment	4 610	4 600	-	-	-	-	-	-	-	-	-	55.0%	-
Depreciation and asset impairment	19 132	18 867	1	-	9 137	47.8%	35	.2%	9 173	48.6%	-	33.7%	(100.0%)
Finance charges	1 221	1 269	570	46.7%	3	.2%	548	43.2%	1 121	88.3%	973	118.8%	(43.7%)
Bulk purchases	31 200	31 714	2 627	8.4%	4 586	14.7%	4 555	14.4%	11 769	37.1%	3 775	54.6%	20.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	30	30.1%	(100.0%)
Other expenditure	57 532	64 580	7 221	12.6%	12 770	22.2%	8 645	13.4%	28 636	44.3%	10 649	60.7%	(18.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 794)	(3 709)	(13 254)		13 835		12 100		12 681		13 990		
Transfers recognised - capital	35 399	42 105	0	-	28 262	79.8%	-	-	28 262	67.1%	10 643	101.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 605	38 395	(13 254)		42 097		12 100		40 943		24 633		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 605	38 395	(13 254)		42 097		12 100		40 943		24 633		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 605	38 395	(13 254)		42 097		12 100		40 943		24 633		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 605	38 395	(13 254)		42 097		12 100		40 943		24 633		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	62 890	66 220	9 291	14.8%	12 082	19.2%	11 081	16.7%	32 454	49.0%	7 794	59.1%	42.2%
National Government	35 399	40 308	5 684	16.1%	7 489	21.2%	8 281	20.5%	21 453	53.2%	2 311	46.7%	258.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 399	40 308	5 684	16.1%	7 489	21.2%	8 281	20.5%	21 453	53.2%	2 311	46.7%	258.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 491	25 912	3 607	13.1%	4 593	16.7%	2 801	10.8%	11 000	42.5%	5 482	75.8%	(48.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 890	66 220	9 291	14.8%	12 082	19.2%	11 081	16.7%	32 454	49.0%	7 794	59.1%	42.2%
Governance and Administration	5 000	4 785	11	.2%	132	2.6%	567	11.8%	711	14.9%	3 271	59.7%	(82.7%)
Executive & Council	500	500	7	1.4%	17	3.4%	273	54.5%	296	59.2%	24	68.6%	1 030.0%
Budget & Treasury Office	1 200	1 435	2	.2%	100	8.4%	231	16.1%	333	23.2%	409	17.2%	(43.6%)
Corporate Services	3 300	2 850	3	.1%	15	.5%	63	2.2%	81	2.9%	2 837	72.5%	(97.8%)
Community and Public Safety	24 117	31 192	4 287	17.8%	5 695	23.6%	3 441	11.0%	13 424	43.0%	2 246	49.4%	53.2%
Community & Social Services	16 373	20 115	3 038	18.6%	4 334	26.5%	2 701	13.4%	10 073	50.1%	192	22.4%	1 304.2%
Sport And Recreation	6 494	7 375	1 103	17.0%	174	2.7%	401	5.4%	1 678	22.8%	1 643	54.1%	(75.6%)
Public Safety	1 200	3 702	146	12.2%	1 187	98.9%	339	9.2%	1 673	45.2%	393	360.9%	(13.6%)
Housing	50	-	-	-	-	-	-	-	-	-	17	72.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 179	24 921	4 937	23.3%	5 046	23.8%	6 008	24.1%	15 992	64.2%	1 495	64.0%	301.8%
Planning and Development	2 241	2 191	-	-	-	-	170	7.8%	170	7.8%	360	68.6%	(52.8%)
Road Transport	18 938	22 730	4 937	26.1%	5 046	26.6%	5 838	25.7%	15 822	69.6%	1 135	63.7%	414.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 594	5 322	55	.4%	1 208	9.6%	1 065	20.0%	2 328	43.7%	782	72.1%	36.2%
Electricity	5 467	1 885	55	1.0%	822	15.0%	427	22.7%	1 304	69.2%	439	66.7%	(2.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 438	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 127	1 999	-	-	386	5.4%	638	31.9%	1 023	51.2%	342	88.3%	86.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	228 865	234 406	114 546	50.0%	123 102	53.8%	85 943	36.7%	323 592	138.0%	80 948	157.4%	6.2%
Property rates, penalties and collection charges	6 445	4 674	1 087	16.9%	1 255	19.5%	1 389	29.7%	3 730	79.8%	1 143	96.9%	21.5%
Service charges	27 618	27 871	7 406	26.8%	10 030	36.3%	8 990	32.3%	26 426	94.8%	7 622	144.0%	18.0%
Other revenue	7 333	6 818	39 255	535.3%	42 541	580.1%	41 020	601.7%	122 815	1 801.4%	26 004	4 601.9%	57.7%
Government - operating	143 637	144 867	60 965	42.4%	47 045	32.8%	30 362	21.0%	138 373	95.5%	32 432	98.7%	(6.4%)
Government - capital	35 399	40 242	-	-	18 248	51.6%	-	-	18 248	45.3%	10 643	101.6%	(100.0%)
Interest	8 433	9 935	5 833	69.2%	3 783	44.9%	4 183	42.1%	13 799	138.9%	3 103	130.4%	34.8%
Dividends	-	-	-	-	200	-	-	-	200	-	-	-	-
Payments	(171 041)	(177 483)	(105 187)	61.5%	(110 949)	64.9%	(71 293)	40.2%	(287 430)	161.9%	(74 445)	151.9%	(4.2%)
Suppliers and employees	(169 820)	(81 713)	(105 187)	61.9%	(110 949)	65.3%	(71 293)	87.2%	(287 430)	351.8%	(73 870)	149.4%	(3.5%)
Finance charges	(1 221)	(31 200)	-	-	-	-	-	-	-	-	(575)	(70.4%)	(100.0%)
Transfers and grants	-	(64 570)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 824	56 923	9 359	16.2%	12 153	21.0%	14 650	25.7%	36 162	63.5%	6 503	206.3%	125.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 890)	-	(9 501)	15.1%	(12 084)	19.2%	(11 081)	-	(32 666)	-	(7 828)	59.2%	41.6%
Capital assets	(62 890)	-	(9 501)	15.1%	(12 084)	19.2%	(11 081)	-	(32 666)	-	(7 828)	59.2%	41.6%
Net Cash from/(used) Investing Activities	(62 890)	-	(9 501)	15.1%	(12 084)	19.2%	(11 081)	-	(32 666)	-	(7 828)	59.2%	41.6%
Cash Flow from Financing Activities													
Receipts	45	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	45	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(803)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(803)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(758)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 824)	56 923	(142)	2.4%	69	(1.2%)	3 569	6.3%	3 496	6.1%	(1 325)	(3.6%)	(369.3%)
Cash/cash equivalents at the year begin:	128 103	128 103	-	-	(142)	(.1%)	(73)	(.1%)	-	-	166 483	100.3%	(100.0%)
Cash/cash equivalents at the year end:	122 279	185 026	(142)	(.1%)	(73)	(.1%)	3 496	1.9%	3 496	1.9%	165 157	140.3%	(97.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 907	18.0%	1 540	9.6%	980	6.1%	10 683	66.3%	16 110	50.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	4.0%	175	2.3%	155	2.0%	7 076	91.7%	7 715	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	266	5.1%	162	3.1%	130	2.5%	4 667	89.3%	5 225	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	7.2%	20	6.4%	21	6.8%	250	79.6%	314	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	211	7.3%	143	5.0%	2 520	87.7%	2 873	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 503	10.9%	2 109	6.5%	1 429	4.4%	25 196	78.2%	32 238	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	744	24.0%	735	23.7%	366	11.8%	1 250	40.4%	3 095	9.6%	-	-	-	-
Commercial	1 915	15.3%	796	6.4%	579	4.6%	9 192	73.6%	12 483	38.7%	-	-	-	-
Households	845	5.1%	578	3.5%	483	2.9%	14 754	88.6%	16 660	51.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 503	10.9%	2 109	6.5%	1 429	4.4%	25 196	78.2%	32 238	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 448	100.0%	-	-	-	-	-	-	1 448	3.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	704	100.0%	-	-	-	-	-	-	704	1.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	758	100.0%	-	-	-	-	-	-	758	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 103	100.0%	-	-	-	-	-	-	12 103	25.2%
Auditor-General	24	100.0%	-	-	-	-	-	-	24	.1%
Other	33 000	100.0%	-	-	-	-	-	-	33 000	68.7%
Total	48 037	100.0%	-	-	-	-	-	-	48 037	100.0%

Contact Details

Municipal Manager	Mr M M Yawa	051 603 1309
Financial Manager	Mr C R Venter	051 603 1319

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	154 151	151 300	45 901	29.8%	24 575	15.9%	28 281	18.7%	98 756	65.3%	14 601	66.4%	93.7%
Property rates	18 797	14 061	12 714	67.6%	725	3.9%	(122)	(.9%)	13 318	94.7%	34	90.9%	(460.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 918	75 918	16 494	21.7%	16 400	21.6%	16 454	21.7%	49 348	65.0%	10 837	65.8%	51.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 110	14 110	1 520	10.8%	1 411	10.0%	1 724	12.2%	4 655	33.0%	1 252	51.7%	37.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 362	2 362	550	23.3%	529	22.4%	516	21.8%	1 596	67.5%	318	59.0%	62.1%
Interest earned - external investments	600	600	216	36.0%	119	19.8%	153	25.4%	488	81.3%	61	52.2%	148.9%
Interest earned - outstanding debtors	450	450	163	36.3%	32	7.2%	194	43.0%	389	86.4%	156	91.7%	24.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	310	84	27.2%	37	11.9%	222	71.5%	343	110.7%	161	72.1%	37.4%
Licences and permits	2 490	2 490	425	17.1%	447	17.9%	435	17.5%	1 307	52.5%	468	63.1%	(7.0%)
Agency services	2 200	2 267	381	17.3%	445	20.2%	700	30.9%	1 526	67.3%	421	64.2%	66.5%
Transfers recognised - operational	32 442	35 446	13 045	40.2%	2 721	8.4%	7 491	21.1%	23 257	65.6%	176	64.8%	4 153.5%
Other own revenue	4 402	2 248	307	7.0%	614	14.0%	504	22.4%	1 425	63.4%	329	36.4%	53.1%
Gains on disposal of PPE	70	1 038	-	-	1 095	1 566.5%	9	.9%	1 104	106.4%	387	621.0%	(97.6%)
Operating Expenditure	153 387	150 743	26 870	17.5%	28 170	18.4%	24 848	16.5%	79 887	53.0%	27 318	64.2%	(9.0%)
Employee related costs	49 489	49 693	11 650	23.5%	11 430	23.1%	11 500	23.1%	34 580	69.6%	10 259	65.8%	12.1%
Remuneration of councillors	3 990	3 919	868	21.8%	579	14.5%	1 009	25.7%	2 455	62.7%	812	67.6%	24.2%
Debt impairment	350	350	-	-	-	-	-	-	-	-	-	1.9%	-
Depreciation and asset impairment	1 250	1 429	-	-	-	-	-	-	-	-	-	-	-
Finance charges	580	611	140	24.2%	41	7.0%	135	22.1%	316	51.7%	152	59.7%	(11.2%)
Bulk purchases	51 027	51 027	7 777	15.2%	10 980	21.5%	7 240	14.2%	25 997	50.9%	9 467	70.2%	(23.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	1	-	-	-	1	-	-	-	-
Transfers and grants	15 824	11 275	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 878	32 439	6 434	20.8%	5 139	16.6%	4 965	15.3%	16 538	51.0%	6 628	58.0%	(25.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	764	556	19 031		(3 595)		3 433		18 869		(12 717)		
Transfers recognised - capital	13 320	22 330	2 103	15.8%	2 399	18.0%	2 661	11.9%	7 162	32.1%	216	17.7%	1 133.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 084	22 887	21 134		(1 196)		6 093		26 031		(12 501)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 084	22 887	21 134		(1 196)		6 093		26 031		(12 501)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 084	22 887	21 134		(1 196)		6 093		26 031		(12 501)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 084	22 887	21 134		(1 196)		6 093		26 031		(12 501)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 750	30 460	2 123	15.4%	10 633	77.3%	3 215	10.6%	15 972	52.4%	705	40.1%	355.9%
National Government	13 320	21 020	2 103	15.8%	3 481	26.1%	2 661	12.7%	8 244	39.2%	618	42.4%	330.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	9 011	-	-	7 128	-	503	5.6%	7 631	84.7%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 320	30 030	2 103	15.8%	10 609	79.6%	3 164	10.5%	15 875	52.9%	618	42.4%	412.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	430	430	21	4.8%	25	5.7%	52	12.0%	97	22.5%	88	42.8%	(41.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 750	30 460	2 123	15.4%	10 633	77.3%	3 215	10.6%	15 972	52.4%	705	40.1%	355.9%
Governance and Administration	600	600	12	2.0%	25	4.1%	3	.5%	40	6.6%	52	8.0%	(94.5%)
Executive & Council	60	60	-	-	-	-	3	4.8%	3	4.8%	-	2.0%	(100.0%)
Budget & Treasury Office	30	30	1	4.7%	25	81.9%	-	-	26	86.6%	33	14.3%	(100.0%)
Corporate Services	510	510	11	2.1%	-	-	-	-	11	2.1%	19	9.2%	(100.0%)
Community and Public Safety	155	12 786	1 949	1 257.7%	3 176	2 049.2%	2 166	16.9%	7 292	57.0%	245	7.7%	784.4%
Community & Social Services	60	60	-	-	-	-	1	1.9%	1	1.9%	-	35.1%	(100.0%)
Sport And Recreation	35	12 666	1 948	5 565.9%	3 176	9 075.1%	2 165	17.1%	7 289	57.5%	242	7.8%	794.5%
Public Safety	30	30	1	4.7%	-	-	-	-	1	4.7%	3	3.2%	(100.0%)
Housing	30	30	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 268	14 347	157	1.5%	7 432	72.4%	999	7.0%	8 588	59.9%	408	89.7%	145.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Road Transport	10 268	14 347	157	1.5%	7 432	72.4%	999	7.0%	8 588	59.9%	402	89.6%	148.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 727	2 727	5	.2%	-	-	48	1.7%	53	1.9%	0	97.7%	16 625.4%
Electricity	2 662	2 662	5	.2%	-	-	48	1.8%	53	2.0%	-	101.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	65	65	-	-	-	-	-	-	-	-	0	11.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	167 111	159 081	88 108	52.7%	69 016	41.3%	61 626	38.7%	218 750	137.5%	42 394	123.4%	45.4%
Property rates, penalties and collection charges	18 797	18 797	3 203	17.0%	2 475	13.2%	742	3.9%	6 419	34.1%	2 098	55.1%	(64.6%)
Service charges	90 028	90 028	10 121	11.2%	15 041	16.7%	16 614	18.5%	41 776	46.4%	10 920	48.7%	52.1%
Other revenue	11 474	11 764	70 340	613.0%	47 005	409.7%	37 026	314.7%	154 371	1 312.2%	24 755	912.0%	49.6%
Government - operating	32 442	32 442	3 066	9.4%	343	1.1%	325	1.0%	3 734	11.5%	392	71.9%	(17.1%)
Government - capital	13 320	5 000	1 000	7.5%	4 000	30.0%	6 574	131.5%	11 574	231.5%	4 011	77.4%	63.9%
Interest	1 050	1 050	379	36.1%	151	14.4%	346	33.0%	876	83.5%	217	77.4%	59.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 897)	(158 349)	(83 314)	54.8%	(64 191)	42.3%	(51 017)	32.2%	(198 522)	125.4%	(38 125)	122.7%	33.8%
Suppliers and employees	(135 494)	(140 669)	(82 994)	61.3%	(62 440)	46.1%	(49 015)	34.8%	(194 449)	138.2%	(36 559)	120.1%	34.1%
Finance charges	(580)	(1 856)	(212)	36.5%	(1 644)	283.4%	(1 965)	105.9%	(3 821)	205.9%	(1 495)	645.3%	31.4%
Transfers and grants	(15 824)	(15 824)	(108)	.7%	(107)	.7%	(37)	.2%	(253)	1.6%	(71)	-	(47.2%)
Net Cash from/(used) Operating Activities	15 213	732	4 794	31.5%	4 825	31.7%	10 609	1 448.6%	20 228	2 762.2%	4 269	133.6%	148.5%
Cash Flow from Investing Activities													
Receipts	480	2 137	-	-	1 095	228.0%	9	.4%	1 104	51.7%	387	86.5%	(97.6%)
Proceeds on disposal of PPE	70	2 137	-	-	1 095	1 566.5%	9	.4%	1 104	51.7%	387	621.0%	(97.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	410	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 750)	(28 320)	(2 123)	15.4%	(10 633)	77.3%	(3 215)	11.4%	(15 972)	56.4%	(684)	40.0%	370.1%
Capital assets	(13 750)	(28 320)	(2 123)	15.4%	(10 633)	77.3%	(3 215)	11.4%	(15 972)	56.4%	(684)	40.0%	370.1%
Net Cash from/(used) Investing Activities	(13 269)	(26 182)	(2 123)	16.0%	(9 538)	71.9%	(3 206)	12.2%	(14 867)	56.8%	(297)	38.7%	980.5%
Cash Flow from Financing Activities													
Receipts	100	(27)	8	8.4%	(23)	(23.2%)	(20)	72.5%	(34)	127.0%	(27)	21.6%	(28.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	(27)	8	8.4%	(23)	(23.2%)	(20)	72.5%	(34)	127.0%	(27)	21.6%	(28.7%)
Payments	(1 397)	(730)	(397)	28.4%	(225)	16.1%	(382)	52.4%	(1 005)	137.5%	(316)	74.3%	20.9%
Repayment of borrowing	(1 397)	(730)	(397)	28.4%	(225)	16.1%	(382)	52.4%	(1 005)	137.5%	(316)	74.3%	20.9%
Net Cash from/(used) Financing Activities	(1 297)	(757)	(389)	30.0%	(248)	19.1%	(402)	53.1%	(1 039)	137.2%	(344)	79.1%	16.9%
Net Increase/(Decrease) in cash held	647	(26 208)	2 282	352.7%	(4 962)	(766.7%)	7 001	(26.7%)	4 322	(16.5%)	3 629	(48.6%)	92.9%
Cash/cash equivalents at the year begin:	-	13 506	13 506	-	15 788	-	10 827	80.2%	13 506	100.0%	9 683	(113.8%)	11.8%
Cash/cash equivalents at the year end:	647	(12 702)	15 788	2 439.7%	10 827	1 673.0%	17 827	(140.4%)	17 827	(140.4%)	13 312	(78.7%)	33.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 780	63.9%	744	12.6%	263	4.4%	1 127	19.1%	5 914	36.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	761	15.6%	352	7.2%	207	4.3%	3 550	72.9%	4 869	29.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	502	11.3%	308	6.9%	243	5.5%	3 400	76.4%	4 452	27.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	174	16.4%	122	11.5%	62	5.8%	702	66.2%	1 061	6.5%	-	-	-	-
Total By Income Source	5 216	32.0%	1 526	9.4%	775	4.8%	8 778	53.9%	16 296	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	710	71.5%	121	12.1%	49	4.9%	114	11.5%	993	6.1%	-	-	-	-
Commercial	2 912	44.6%	552	8.4%	133	2.0%	2 935	44.9%	6 532	40.1%	-	-	-	-
Households	1 558	18.2%	826	9.7%	583	6.8%	5 574	65.3%	8 540	52.4%	-	-	-	-
Other	37	15.8%	28	12.1%	11	4.8%	155	67.3%	231	1.4%	-	-	-	-
Total By Customer Group	5 216	32.0%	1 526	9.4%	775	4.8%	8 778	53.9%	16 296	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	6 580	10.4%	4 734	7.5%	52 140	82.2%	63 453	67.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 182	100.0%	1 182	1.3%
Auditor-General	-	-	-	-	1 454	48.4%	1 549	51.6%	3 002	3.2%
Other	2	-	9 670	36.6%	2 618	9.9%	14 108	53.4%	26 398	28.1%
Total	2	-	16 250	17.3%	8 805	9.4%	68 979	73.4%	94 036	100.0%

Contact Details

Municipal Manager	M P Nonjola	051 633 2441
Financial Manager	T Maseko	051 633 2696

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GARIEP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	111 063	93 260	10 177	9.2%	8 540	7.7%	20 663	22.2%	39 380	42.2%	19 536	72.0%	5.8%
Property rates	7 996	4 751	(1 993)	(24.9%)	1 682	21.0%	1 265	26.6%	954	20.1%	1 445	87.0%	(12.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	4.3%	
Service charges - electricity revenue	50 251	20 646	1 565	3.1%	3 915	7.8%	2 089	10.1%	7 568	36.7%	2 452	42.5%	(14.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	4 303	-	(100.0%)
Service charges - sanitation revenue	-	-	(0)	-	-	-	-	-	(0)	-	1 944	-	(100.0%)
Service charges - refuse revenue	7 835	6 707	767	9.8%	1 876	23.9%	1 378	20.5%	4 021	60.0%	1 999	66.8%	(31.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	48	113	11	22.1%	32	67.1%	66	58.4%	108	96.2%	25	18.0%	167.1%
Interest earned - external investments	241	192	(0)	(.1%)	4	1.5%	99	51.6%	103	53.4%	7	-	1 241.2%
Interest earned - outstanding debtors	6 139	4 116	(666)	(10.8%)	589	9.6%	374	9.1%	297	7.2%	638	59.6%	(41.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9	6	(0)	(5.3%)	3	28.9%	2	28.3%	4	62.4%	1	24.4%	220.7%
Licences and permits	415	564	45	11.0%	125	30.2%	84	14.8%	255	45.2%	146	62.3%	(42.8%)
Agency services	5 116	5 116	59	1.2%	175	3.4%	241	4.7%	476	9.3%	222	17.6%	8.7%
Transfers recognised - operational	32 578	43 208	10 348	31.8%	-	-	14 974	34.7%	25 322	58.6%	6 282	80.7%	138.4%
Other own revenue	435	6 315	41	9.3%	139	32.0%	92	1.5%	272	4.3%	74	2.5%	24.9%
Gains on disposal of PPE	-	1 527	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 734	135 523	15 766	11.7%	12 802	9.5%	14 471	10.7%	43 040	31.8%	14 226	34.2%	1.7%
Employee related costs	38 887	38 696	7 928	20.4%	9 127	23.5%	7 916	20.5%	24 971	64.5%	7 310	68.5%	8.3%
Remuneration of councillors	3 111	3 927	851	27.4%	811	26.1%	1 298	33.0%	2 959	75.3%	766	58.3%	69.5%
Debt impairment	2 805	1 552	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 060	18 088	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 066	-	-	-	-	-	-	-	-	-	589	243.7%	(100.0%)
Bulk purchases	27 329	-	3 367	12.3%	-	-	1 144	-	4 511	-	-	4.2%	(100.0%)
Other Materials	169	581	315	186.9%	537	318.1%	263	45.3%	1 115	191.9%	154	39.6%	70.9%
Contracted services	1 951	503	1 504	77.1%	1 001	51.3%	737	146.5%	3 242	644.8%	969	103.0%	(24.0%)
Transfers and grants	17 602	-	110	.6%	216	1.2%	1 245	-	1 571	-	1 254	30.6%	(.7%)
Other expenditure	32 755	72 176	1 691	5.2%	1 112	3.4%	1 869	2.6%	4 671	6.5%	3 185	21.4%	(41.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 671)	(42 263)	(5 589)		(4 263)		6 192		(3 660)		5 310		
Transfers recognised - capital	10 630	10 000		-	-	-	-	-	-	-	-	89.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 041)	(32 263)	(5 589)		(4 263)		6 192		(3 660)		5 310		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 041)	(32 263)	(5 589)		(4 263)		6 192		(3 660)		5 310		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 041)	(32 263)	(5 589)		(4 263)		6 192		(3 660)		5 310		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 041)	(32 263)	(5 589)		(4 263)		6 192		(3 660)		5 310		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	11 630	11 630	5 943	51.1%	9 203	79.1%	6 849	58.9%	21 994	189.1%	3 203	85.3%	113.8%
National Government	10 630	10 630	5 943	55.9%	4 129	38.8%	600	5.6%	10 672	100.4%	3 203	90.2%	(81.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	5 074	-	6 248	-	11 322	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 630	10 630	5 943	55.9%	9 203	86.6%	6 849	64.4%	21 994	206.9%	3 203	90.2%	113.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 630	11 630	5 943	51.1%	9 203	79.1%	6 849	58.9%	21 994	189.1%	3 203	85.3%	113.8%
Governance and Administration	1 000	1 000	-	-	-	-	6 248	624.8%	6 248	624.8%	-	-	(100.0%)
Executive & Council	1 000	1 000	-	-	-	-	6 248	624.8%	6 248	624.8%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 630	4 630	-	-	1 174	25.4%	600	13.0%	1 775	38.3%	-	-	(100.0%)
Community & Social Services	4 630	4 630	-	-	1 174	25.4%	600	13.0%	1 775	38.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 000	6 000	5 943	99.1%	6 699	111.6%	-	-	12 642	210.7%	3 203	128.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	6 000	5 943	99.1%	6 699	111.6%	-	-	12 642	210.7%	3 203	128.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	1 330	-	-	-	1 330	-	-	-	-
Electricity	-	-	-	-	1 330	-	-	-	1 330	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	100 026	100	57 309	57.3%	34 184	34.2%	33 265	33 124.2%	124 758	124 228.7%	27 701	77.9%	20.1%
Property rates, penalties and collection charges	5 597	5	1 096	19.6%	1 291	23.1%	2 908	61 214.2%	5 295	111 454.6%	880	30.9%	230.3%
Service charges	40 660	26	4 375	10.8%	3 821	9.4%	4 811	18 700.0%	13 007	50 554.0%	6 168	41.2%	(22.0%)
Other revenue	6 023	6	28 222	468.5%	16 549	274.7%	13 600	211 187.7%	58 372	906 399.6%	10 849	181.7%	25.4%
Government - operating	32 578	33	14 715	45.2%	9 263	28.4%	7 207	22 122.3%	31 185	95 724.1%	5 719	80.1%	26.0%
Government - capital	10 629	27	8 440	79.4%	2 749	25.9%	4 000	15 021.2%	15 189	57 039.3%	3 538	105.3%	13.1%
Interest	4 539	4	461	10.1%	511	11.3%	738	17 171.4%	1 710	39 768.7%	547	19.2%	35.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 067)	(121)	(50 424)	41.3%	(25 349)	20.8%	(24 582)	20 398.8%	(100 355)	83 277.0%	(23 720)	70.4%	3.6%
Suppliers and employees	(104 202)	(71)	(50 424)	48.4%	(25 349)	24.3%	(24 582)	34 805.7%	(100 355)	142 092.2%	(23 720)	75.9%	3.6%
Finance charges	(264)	(18)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 602)	(32)	-	-	-	-	-	-	-	-	-	1.6%	-
Net Cash from/(used) Operating Activities	(22 041)	(20)	6 885	(31.2%)	8 835	(40.1%)	8 683	(43 238.1%)	24 402	(121 514.1%)	3 981	400.1%	118.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 630)	(27)	(6 666)	62.7%	(9 203)	86.6%	(6 545)	24 576.8%	(22 413)	84 166.0%	(4 423)	100.4%	48.0%
Capital assets	(10 630)	(27)	(6 666)	62.7%	(9 203)	86.6%	(6 545)	24 576.8%	(22 413)	84 166.0%	(4 423)	100.4%	48.0%
Net Cash from/(used) Investing Activities	(10 630)	(27)	(6 666)	62.7%	(9 203)	86.6%	(6 545)	24 576.8%	(22 413)	84 166.0%	(4 423)	100.4%	48.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(330)	(0)	-	-	-	-	-	-	-	-	-	21.5%	-
Repayment of borrowing	(330)	(0)	-	-	-	-	-	-	-	-	-	21.5%	-
Net Cash from/(used) Financing Activities	(330)	(0)	-	-	-	-	-	-	-	-	-	21.5%	-
Net Increase/(Decrease) in cash held	(33 001)	(47)	219	(.7%)	(368)	1.1%	2 138	(4 545.6%)	1 989	(4 228.4%)	(442)	4.1%	(584.2%)
Cash/cash equivalents at the year begin:	-	-	142	-	361	-	(7)	-	142	-	522	(.6%)	(101.4%)
Cash/cash equivalents at the year end:	(33 001)	(47)	361	(1.1%)	(7)	-	2 131	(4 530.2%)	2 131	(4 530.2%)	80	(.1%)	2 565.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	967	12.1%	1 124	14.1%	303	3.8%	5 591	70.0%	7 986	13.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	383	3.5%	520	4.7%	224	2.0%	9 898	89.8%	11 025	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	733	2.7%	1 273	4.7%	614	2.3%	24 623	90.4%	27 242	44.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	164	1.1%	373	2.5%	118	.8%	14 303	95.6%	14 957	24.4%	-	-	-	-
Total By Income Source	2 246	3.7%	3 289	5.4%	1 259	2.1%	54 415	88.9%	61 210	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	154	4.5%	488	14.2%	107	3.1%	2 696	78.3%	3 443	5.6%	-	-	-	-
Commercial	626	6.5%	769	7.9%	247	2.5%	8 056	83.1%	9 698	15.8%	-	-	-	-
Households	1 466	3.1%	2 033	4.2%	906	1.9%	43 664	90.8%	48 069	78.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 246	3.7%	3 289	5.4%	1 259	2.1%	54 415	88.9%	61 210	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 153	4.1%	2 284	4.4%	539	1.0%	47 466	90.5%	52 441	66.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	367	13.8%	367	13.8%	330	12.4%	1 603	60.1%	2 667	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	498	3.7%	466	3.5%	477	3.6%	11 930	89.2%	13 370	16.9%
Loan repayments	198	100.0%	-	-	-	-	-	-	198	.2%
Trade Creditors	439	8.8%	-	-	56	1.1%	4 469	90.0%	4 964	6.3%
Auditor-General	185	3.3%	0	-	116	2.1%	5 278	94.6%	5 580	7.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 839	4.8%	3 117	3.9%	1 518	1.9%	70 746	89.3%	79 220	100.0%

Contact Details

Municipal Manager	Thembinkosi Mawonga	051 653 0595
Financial Manager	L M Mosala	051 653 1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE GQABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	415 815	425 999	93 033	22.4%	84 891	20.4%	71 619	16.8%	249 543	58.6%	81 611	77.5%	(12.2%)
Property rates	-	(58 413)	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	50 271	-	-	-	-	-	-	-	-	-	10 518	48.9%	(100.0%)
Service charges - sanitation revenue	12 010	-	-	-	-	-	-	-	-	-	(622)	16.5%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	120 694	3 490	-	4 737	-	6 848	5.7%	15 075	12.5%	950	-	620.6%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 368	3 368	1 722	51.1%	968	28.7%	888	26.4%	3 577	106.2%	503	60.6%	76.4%
Interest earned - outstanding debtors	2 704	2 704	-	-	-	-	-	-	-	-	499	20.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	112	112	-	-	-	-	-	-	-	-	-	94.3%	-
Transfers recognised - operational	345 410	355 595	87 741	25.4%	79 058	22.9%	63 008	17.7%	229 806	64.6%	69 570	88.3%	(9.4%)
Other own revenue	1 940	1 940	81	4.2%	128	6.6%	875	45.1%	1 085	55.9%	193	35.5%	354.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	461 655	483 938	79 612	17.2%	102 574	22.2%	93 941	19.4%	276 127	57.1%	91 085	55.7%	3.1%
Employee related costs	176 371	179 418	37 471	21.2%	45 694	25.9%	39 780	22.2%	122 944	68.5%	33 134	73.1%	20.1%
Remuneration of councillors	6 034	6 031	1 262	20.9%	1 258	20.8%	1 460	24.2%	3 980	66.0%	1 240	64.6%	17.7%
Debt impairment	19 583	19 583	-	-	-	-	-	-	-	-	-	5.7%	-
Depreciation and asset impairment	47 648	47 867	11 060	23.2%	3 687	7.7%	11 060	23.1%	25 807	53.9%	11 280	48.1%	(2.0%)
Finance charges	2 294	2 294	259	11.3%	-	-	164	7.1%	422	18.4%	169	21.6%	(3.0%)
Bulk purchases	10 480	4 080	-	-	433	4.1%	714	17.5%	1 146	28.1%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	8 516	48.7%	(100.0%)
Transfers and grants	28 132	20 216	657	2.3%	2 289	8.1%	5 249	26.0%	8 195	40.5%	17 277	62.5%	(69.6%)
Other expenditure	171 113	204 450	28 904	16.9%	49 214	28.8%	35 515	17.4%	113 632	55.6%	19 468	51.8%	82.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(45 839)	(57 939)	13 421		(17 683)		(22 323)		(26 584)		(9 474)		
Transfers recognised - capital	238 814	242 314	18 421	7.7%	100 989	42.3%	55 424	22.9%	174 835	72.2%	43 636	44.0%	27.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	192 975	184 375	31 843		83 307		33 102		148 251		34 162		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	192 975	184 375	31 843		83 307		33 102		148 251		34 162		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	192 975	184 375	31 843		83 307		33 102		148 251		34 162		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	192 975	184 375	31 843		83 307		33 102		148 251		34 162		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	234 661	225 012	7 061	3.0%	67 139	28.6%	32 213	14.3%	106 412	47.3%	19 228	29.8%	67.5%
National Government	131 410	64 802	7 026	5.3%	65 008	49.5%	31 980	49.4%	104 014	160.5%	18 763	39.5%	70.4%
Provincial Government	78 099	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 509	64 802	7 026	3.4%	65 008	31.0%	31 980	49.4%	104 014	160.5%	18 763	39.5%	70.4%
Borrowing	-	(40 500)	(321)	-	1 706	-	(113)	.3%	1 272	(3.1%)	124	1.2%	(191.6%)
Internally generated funds	25 152	400	334	1.3%	424	1.7%	346	86.5%	1 104	276.0%	341	27.3%	1.5%
Public contributions and donations	-	200 310	23	-	-	-	-	-	23	-	-	-	-
Capital Expenditure Standard Classification	234 661	225 012	7 061	3.0%	67 139	28.6%	32 213	14.3%	106 412	47.3%	19 228	29.8%	67.5%
Governance and Administration	2 675	2 575	36	1.3%	103	3.8%	25	1.0%	164	6.4%	322	48.7%	(92.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 475	2 375	36	1.4%	103	4.2%	25	1.1%	164	6.9%	322	62.2%	(92.2%)
Community and Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	.1%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	226 986	217 437	7 026	3.1%	67 036	29.5%	32 187	14.8%	106 249	48.9%	18 906	29.8%	70.2%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	170 258	176 989	5 192	3.0%	56 867	33.4%	28 446	16.1%	90 506	51.1%	17 627	31.4%	61.4%
Waste Water Management	56 728	40 447	1 833	3.2%	10 168	17.9%	3 741	9.2%	15 742	38.9%	1 279	19.4%	192.4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	623 489	762 351	296 719	47.6%	329 601	52.9%	230 256	30.2%	856 575	112.4%	223 062	105.7%	3.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	31 140	31 140	2 121	6.8%	4 740	15.2%	6 846	22.0%	13 707	44.0%	-	-	(100.0%)
Other revenue	2 052	2 052	375	18.3%	800	39.0%	1 081	52.7%	2 256	109.9%	473	.5%	128.3%
Government - operating	345 410	381 604	193 200	55.9%	147 696	42.8%	133 584	35.0%	474 481	124.3%	112 462	205.4%	18.8%
Government - capital	238 814	341 483	100 916	42.3%	176 324	73.8%	88 639	26.0%	365 879	107.1%	110 050	140.9%	(19.5%)
Interest	6 072	6 072	106	1.7%	41	.7%	106	1.8%	253	4.2%	76	27.6%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(394 423)	(1 008 097)	(291 260)	73.8%	(255 156)	64.7%	(198 929)	19.7%	(745 344)	73.9%	(195 465)	85.3%	1.8%
Suppliers and employees	(363 998)	(1 008 097)	(290 909)	79.9%	(255 156)	70.1%	(198 578)	19.7%	(744 644)	73.9%	(177 838)	78.3%	11.7%
Finance charges	(2 294)	-	(350)	15.3%	-	-	(350)	-	(701)	-	(350)	-	-
Transfers and grants	(28 131)	-	-	-	-	-	-	-	-	-	(17 277)	-	(100.0%)
Net Cash from/(used) Operating Activities	229 066	(245 746)	5 459	2.4%	74 445	32.5%	31 327	(12.7%)	111 231	(45.3%)	27 597	(90.5%)	13.5%
Cash Flow from Investing Activities													
Receipts	-	2 062	71	-	947	-	48	2.4%	1 066	51.7%	72	11 906 000.0%	(32.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	2 062	71	-	947	-	48	2.4%	1 066	51.7%	72	23 812 000.0%	(32.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 661)	(234 661)	(7 038)	3.0%	(67 691)	28.8%	(32 209)	13.7%	(106 938)	45.6%	(19 228)	71.1%	67.5%
Capital assets	(234 661)	(234 661)	(7 038)	3.0%	(67 691)	28.8%	(32 209)	13.7%	(106 938)	45.6%	(19 228)	71.1%	67.5%
Net Cash from/(used) Investing Activities	(234 661)	(232 599)	(6 968)	3.0%	(66 744)	28.4%	(32 161)	13.8%	(105 873)	45.5%	(19 156)	70.9%	67.9%
Cash Flow from Financing Activities													
Receipts	22 749	22 749	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	22 500	22 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	249	249	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 350)	(1 350)	(216)	16.0%	-	-	(216)	16.0%	(431)	32.0%	(216)	120.0%	-
Repayment of borrowing	(1 350)	(1 350)	(216)	16.0%	-	-	(216)	16.0%	(431)	32.0%	(216)	120.0%	-
Net Cash from/(used) Financing Activities	21 399	21 399	(216)	(1.0%)	-	-	(216)	(1.0%)	(431)	(2.0%)	(216)	82.0%	-
Net Increase/(Decrease) in cash held	15 804	(456 946)	(1 725)	(10.9%)	7 701	48.7%	(1 049)	.2%	4 927	(1.1%)	8 225	(4.8%)	(112.8%)
Cash/cash equivalents at the year begin:	5 170	(2 128)	(2 144)	(41.5%)	(3 869)	(74.8%)	3 832	(180.1%)	(2 144)	100.8%	2 641	7.8%	45.1%
Cash/cash equivalents at the year end:	20 974	(459 073)	(3 869)	(18.4%)	3 832	18.3%	2 783	(.6%)	2 783	(.6%)	10 866	(8.7%)	(74.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 477	6.7%	8 940	9.2%	5 442	5.6%	76 314	78.5%	97 173	59.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 026	4.9%	1 847	4.5%	1 630	4.0%	35 690	86.6%	41 193	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 404	33.2%	-	-	-	-	16 923	66.8%	25 327	15.5%	-	-	-	-
Total By Income Source	16 907	10.3%	10 787	6.6%	7 072	4.3%	128 927	78.8%	163 694	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	8 503	6.1%	10 787	7.8%	7 072	5.1%	112 004	80.9%	138 367	84.5%	-	-	-	-
Other	8 404	33.2%	-	-	-	-	16 923	66.8%	25 327	15.5%	-	-	-	-
Total By Customer Group	16 907	10.3%	10 787	6.6%	7 072	4.3%	128 927	78.8%	163 694	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 745	45.3%	1 241	11.8%	1 504	14.4%	2 989	28.5%	10 479	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 745	45.3%	1 241	11.8%	1 504	14.4%	2 989	28.5%	10 479	100.0%

Contact Details

Municipal Manager	Mr Z A Williams	045 979 3006
Financial Manager	Mr Sulene du Toit	045 979 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	268 207	269 207	96 141	35.8%	90 275	33.7%	59 625	22.1%	246 040	91.4%	15 236	126.0%	291.3%
Property rates	12 000	13 000	2 225	18.5%	6 241	52.0%	3 413	26.3%	11 878	91.4%	5 529	(230.4%)	(38.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	881	881	32	3.6%	86	9.7%	37	4.2%	155	17.6%	45	-	(17.1%)
Rental of facilities and equipment	700	-	5	.8%	7	1.0%	6	-	18	-	4	-	41.8%
Interest earned - external investments	2 608	3 608	1 005	38.5%	1 319	50.6%	1 754	48.6%	4 078	113.0%	632	147.9%	177.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	834	834	72	8.6%	78	9.4%	105	12.6%	255	30.5%	78	34.2%	34.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 304	3 304	869	26.3%	816	24.7%	816	24.7%	2 501	75.7%	802	113.7%	1.7%
Transfers recognised - operational	204 487	204 487	86 360	42.2%	70 511	34.5%	50 049	24.5%	206 920	101.2%	-	107.5%	(100.0%)
Other own revenue	43 393	43 093	5 573	12.8%	11 218	25.9%	3 444	8.0%	20 235	47.0%	8 146	-	(57.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 443	339 911	40 713	12.1%	40 484	12.0%	47 093	13.9%	128 291	37.7%	36 738	916.0%	28.2%
Employee related costs	95 375	96 842	18 781	19.7%	20 711	21.7%	20 512	21.2%	60 004	62.0%	18 058	(896.9%)	13.6%
Remuneration of councillors	17 417	17 488	4 204	24.1%	4 164	23.9%	4 830	27.6%	13 198	75.5%	3 927	-	23.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	104	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	442	442	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	768	3 719	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	223 337	221 420	17 729	7.9%	15 609	7.0%	21 751	9.8%	55 089	24.9%	14 753	293.4%	47.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(69 236)	(70 704)	55 428		49 790		12 531		117 749		(21 502)		
Transfers recognised - capital	70 704	70 704	18 902	26.7%	32 491	46.0%	19 311	27.3%	70 704	100.0%	-	24.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 468	(0)	74 330		82 281		31 842		188 453		(21 502)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 468	(0)	74 330		82 281		31 842		188 453		(21 502)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 468	(0)	74 330		82 281		31 842		188 453		(21 502)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 468	(0)	74 330		82 281		31 842		188 453		(21 502)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	145 145	146 245	21 994	15.2%	15 686	10.8%	20 345	13.9%	58 025	39.7%	26 091	496.1%	(22.0%)
National Government	-	-	21 994	-	9 341	-	114	-	31 449	-	11 310	-	(99.0%)
Provincial Government	128 404	146 245	-	-	6 344	4.9%	20 232	13.8%	26 576	18.2%	14 781	-	36.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	16 741	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 145	146 245	21 994	15.2%	15 686	10.8%	20 345	13.9%	58 025	39.7%	26 091	496.1%	(22.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	145 145	146 245	21 994	15.2%	15 686	10.8%	20 345	13.9%	58 025	39.7%	26 091	496.1%	(22.0%)
Governance and Administration	2 961	2 461	391	13.2%	80	2.7%	161	6.5%	631	25.6%	93	(96.0%)	73.9%
Executive & Council	561	61	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 400	2 400	391	16.3%	80	3.3%	161	6.7%	631	26.3%	93	(96.0%)	73.9%
Community and Public Safety	6 780	6 780	-	-	-	-	114	1.7%	114	1.7%	2 177	(2 519.9%)	(94.8%)
Community & Social Services	6 780	6 780	-	-	-	-	114	1.7%	114	1.7%	2 177	(2 519.9%)	(94.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	14 000	400	2.7%	660	4.4%	1 083	7.7%	2 142	15.3%	3 309	(351.2%)	(67.3%)
Planning and Development	15 000	14 000	400	2.7%	660	4.4%	1 083	7.7%	2 142	15.3%	3 309	(351.2%)	(67.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	120 404	123 004	21 203	17.6%	14 946	12.4%	18 988	15.4%	55 137	44.8%	20 512	305.0%	(7.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	120 404	123 004	21 203	17.6%	14 946	12.4%	18 988	15.4%	55 137	44.8%	20 512	305.0%	(7.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	338 804	322 911	115 043	34.0%	122 766	36.2%	78 837	24.4%	316 646	98.1%	92 716	85.8%	(15.0%)
Property rates, penalties and collection charges	12 000	13 000	2 225	18.5%	6 241	52.0%	3 413	26.3%	11 878	91.4%	5 529	86.7%	(38.3%)
Service charges	881	881	32	3.6%	86	9.7%	37	4.2%	155	17.6%	45	20.0%	(17.1%)
Other revenue	48 955	205 654	7 146	14.6%	2 734	5.6%	4 444	2.2%	14 325	7.0%	9 031	23.7%	(50.8%)
Government - operating	203 763	29 064	86 360	42.4%	69 787	34.2%	50 360	173.3%	206 507	710.5%	41 885	99.5%	20.2%
Government - capital	70 704	70 704	18 902	26.7%	42 600	60.3%	19 311	27.3%	80 813	114.3%	35 594	126.1%	(45.7%)
Interest	2 500	3 608	378	15.1%	1 319	52.7%	1 271	35.2%	2 968	82.3%	632	80.5%	101.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	200 087	(193 148)	(39 260)	(19.6%)	(40 365)	(20.2%)	(61 968)	32.1%	(141 594)	73.3%	(21 901)	64.9%	183.0%
Suppliers and employees	200 584	(193 148)	(39 260)	(19.6%)	(40 365)	(20.1%)	(61 968)	32.1%	(141 594)	73.3%	(21 901)	69.5%	183.0%
Finance charges	(497)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	538 891	129 763	75 783	14.1%	82 401	15.3%	16 869	13.0%	175 052	134.9%	70 815	97.0%	(76.2%)
Cash Flow from Investing Activities													
Receipts	-	17 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	17 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 145)	(146 245)	-	-	-	-	(7 813)	5.3%	(7 813)	5.3%	-	-	(100.0%)
Capital assets	(145 145)	(146 245)	-	-	-	-	(7 813)	5.3%	(7 813)	5.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(145 145)	(129 245)	-	-	-	-	(7 813)	6.0%	(7 813)	6.0%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(518)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(518)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(518)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	393 746	-	75 783	19.2%	82 401	20.9%	9 056	-	167 239	-	70 815	97.0%	(87.2%)
Cash/cash equivalents at the year begin:	-	139 300	0	-	75 783	-	158 183	113.6%	0	-	116 976	-	35.2%
Cash/cash equivalents at the year end:	393 746	139 300	75 783	19.2%	158 183	40.2%	167 239	120.1%	167 239	120.1%	187 791	97.0%	(10.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	167	.3%	78	.1%	78	.1%	62 151	99.5%	62 474	100.0%	-	-	-	-
Total By Income Source	167	.3%	78	.1%	78	.1%	62 151	99.5%	62 474	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15	.1%	7	-	7	-	22 085	99.9%	22 113	35.4%	-	-	-	-
Commercial	62	.3%	27	.1%	24	.1%	24 463	99.5%	24 576	39.3%	-	-	-	-
Households	90	.6%	45	.3%	47	.3%	15 603	98.8%	15 785	25.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	167	.3%	78	.1%	78	.1%	62 151	99.5%	62 474	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mluleki Fihlani	039 252 0644
Financial Manager	Mr T L Madikizela	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	-	-	61 268	-	12 736	-	27 270	-	101 274	-	1 214	94.1%	2 146.7%
Property rates	-	-	7 206	-	-	-	-	-	7 206	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	189	-	188	-	127	-	504	-	120	81.6%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	(15)	-	(129)	-	(38)	-	(182)	-	(94)	(249.6%)	(59.7%)
Interest earned - external investments	-	-	0	-	0	-	0	-	1	-	0	-	(52.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	4	-	17	-	2	-	23	-	25	69.1%	(93.5%)
Licences and permits	-	-	1 204	-	832	-	48	-	2 085	-	632	153.2%	(92.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	-	51 998	-	11 737	-	27 127	-	90 862	-	516	100.4%	5 153.0%
Other own revenue	-	-	215	-	91	-	4	-	309	-	14	6.7%	(74.8%)
Gains on disposal of PPE	-	-	466	-	-	-	-	-	466	-	-	-	-
Operating Expenditure	-	-	30 748	-	30 197	-	18 655	-	79 600	-	13 199	31.7%	41.3%
Employee related costs	-	-	12 804	-	12 435	-	9 413	-	34 652	-	5 312	45.5%	77.2%
Remuneration of councillors	-	-	2 432	-	2 416	-	2 130	-	6 977	-	1 151	39.2%	84.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	0	-	-	-	15	-	15	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	432.5%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	15 513	-	15 346	-	7 097	-	37 955	-	6 736	39.2%	5.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	30 520		(17 460)		8 615		21 674		(11 986)		
Transfers recognised - capital	-	-	7 068	-	-	-	(7 072)	-	(4)	-	-	72.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	37 588		(17 460)		1 543		21 670		(11 986)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	37 588		(17 460)		1 543		21 670		(11 986)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	37 588		(17 460)		1 543		21 670		(11 986)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	37 588		(17 460)		1 543		21 670		(11 986)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	-	-	5 069	-	5 181	-	4 894	-	15 144	-	-	17.2%	(100.0%)
National Government	-	-	5 069	-	5 181	-	4 894	-	15 144	-	-	17.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	5 069	-	5 181	-	4 894	-	15 144	-	-	17.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	5 069	-	5 181	-	4 894	-	15 144	-	-	17.2%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	5 069	-	5 181	-	4 894	-	15 144	-	-	17.2%	(100.0%)
Planning and Development	-	-	5 069	-	5 181	-	1 239	-	11 490	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	3 654	-	3 654	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	-	-	61 312	-	27 508	-	66 352	-	155 172	-	41 679	90.7%	59.2%
Property rates, penalties and collection charges	-	-	529	-	3 969	-	758	-	5 255	-	592	32.1%	28.0%
Service charges	-	-	54	-	49	-	59	-	162	-	89	39.3%	(33.2%)
Other revenue	-	-	83	-	11 263	-	7 447	-	18 793	-	77	95.3%	9 552.0%
Government - operating	-	-	53 577	-	12 228	-	58 088	-	123 893	-	25 737	89.0%	125.7%
Government - capital	-	-	7 068	-	-	-	-	-	7 068	-	15 184	109.7%	(100.0%)
Interest	-	-	0	-	0	-	0	-	1	-	0	.1%	93.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(32 038)	-	(32 188)	-	(28 265)	-	(92 492)	-	(25 103)	59.3%	12.6%
Suppliers and employees	-	-	(32 038)	-	(31 844)	-	(27 508)	-	(91 390)	-	(25 103)	59.5%	9.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(344)	-	(757)	-	(1 101)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	-	-	29 273	-	(4 680)	-	38 087	-	62 680	-	16 576	803.2%	129.8%
Cash Flow from Investing Activities													
Receipts	-	-	(14 794)	-	(6 698)	-	1 035	-	(20 457)	-	(3 722)	-	(127.8%)
Proceeds on disposal of PPE	-	-	466	-	-	-	-	-	466	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(1 839)	-	(1 128)	-	(1 331)	-	(4 297)	-	(103)	-	1 190.3%
Decrease (increase) in non-current investments	-	-	(13 422)	-	(5 571)	-	2 366	-	(16 627)	-	(3 619)	-	(165.4%)
Payments	-	-	(1 466)	-	-	-	-	-	(1 466)	-	-	10.5%	-
Capital assets	-	-	(1 466)	-	-	-	-	-	(1 466)	-	-	10.5%	-
Net Cash from/(used) Investing Activities	-	-	(16 260)	-	(6 698)	-	1 035	-	(21 923)	-	(3 722)	109.5%	(127.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	13 013	-	(11 378)	-	39 122	-	40 757	-	12 853	(46.9%)	204.4%
Cash/cash equivalents at the year begin:	-	-	2 777	-	15 790	-	4 412	-	2 777	-	2 353	15.5%	87.5%
Cash/cash equivalents at the year end:	-	-	15 790	-	4 412	-	43 534	-	43 534	-	15 207	(216.8%)	186.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(77)	(.3%)	278	1.2%	292	1.2%	23 213	97.9%	23 706	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	276	5.6%	104	2.1%	103	2.1%	4 440	90.2%	4 922	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	162	100.0%	162	.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	199	.7%	382	1.3%	395	1.4%	27 814	96.6%	28 790	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(403)	(4.3%)	108	1.1%	122	1.3%	9 532	101.9%	9 359	32.5%	-	-	-	-
Commercial	301	3.9%	114	1.5%	113	1.4%	7 268	93.2%	7 796	27.1%	-	-	-	-
Households	301	2.6%	161	1.4%	160	1.4%	11 014	94.7%	11 635	40.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	199	.7%	382	1.3%	395	1.4%	27 814	96.6%	28 790	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(861)	(16.4%)	(90)	(1.7%)	6 192	118.1%	5 241	84.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	831	86.4%	333	34.6%	22	2.3%	(225)	(23.4%)	962	15.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	831	13.4%	(528)	(8.5%)	(68)	(1.1%)	5 967	96.2%	6 203	100.0%

Contact Details

Municipal Manager	Mr F Guleni (Acting)	047 564 1208
Financial Manager	Mr C Mbilini (acting)	047 564 1158

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	267 166	273 948	100 572	37.6%	77 049	28.8%	56 679	20.7%	234 301	85.5%	52 719	85.9%	7.5%
Property rates	5 317	5 317	6 643	124.9%	0	-	1	-	6 644	125.0%	36	.7%	(97.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	212	212	55	25.8%	51	23.9%	51	23.9%	156	73.6%	47	39.3%	6.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	175	175	16	9.1%	14	7.9%	18	10.1%	47	27.1%	16	19.3%	12.7%
Interest earned - external investments	5 300	5 300	1 517	28.6%	1 294	24.4%	930	17.5%	3 741	70.6%	207	53.1%	349.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	5	8.7%	3	6.0%	25	46.4%	32	61.1%	10	80.2%	140.0%
Licences and permits	8 890	8 890	475	5.3%	672	7.6%	566	6.4%	1 713	19.3%	1 025	37.7%	(44.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	245 817	247 599	91 288	37.1%	72 859	29.6%	54 188	21.9%	218 335	88.2%	50 050	94.0%	8.3%
Other own revenue	1 402	6 402	574	41.0%	2 156	153.8%	902	14.1%	3 632	56.7%	1 328	57.0%	(32.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	376 569	383 351	44 766	11.9%	47 919	12.7%	51 984	13.6%	144 669	37.7%	44 639	36.6%	16.5%
Employee related costs	107 017	107 017	23 723	22.2%	24 365	22.8%	26 399	24.7%	74 487	69.6%	22 577	70.0%	16.9%
Remuneration of councillors	17 457	17 457	4 281	24.5%	4 219	24.2%	4 927	28.2%	13 427	76.9%	3 891	66.1%	26.6%
Debt impairment	3 668	3 668	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 925	46 925	3 656	7.8%	3 339	7.1%	-	-	6 996	14.9%	5 742	32.3%	(100.0%)
Finance charges	110	110	-	-	-	-	15	13.3%	15	13.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	23 774	23 774	-	-	-	-	3 129	13.2%	3 129	13.2%	433	1.9%	622.3%
Contracted services	1 034	1 034	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 000	5 318	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	171 583	178 047	13 106	7.6%	15 996	9.3%	17 514	9.8%	46 616	26.2%	11 996	24.6%	46.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 403)	(109 403)	55 806		29 130		4 696		89 632		8 080		
Transfers recognised - capital	58 809	58 809	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(50 594)	(50 594)	55 806		29 130		4 696		89 632		8 080		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(50 594)	(50 594)	55 806		29 130		4 696		89 632		8 080		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(50 594)	(50 594)	55 806		29 130		4 696		89 632		8 080		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(50 594)	(50 594)	55 806		29 130		4 696		89 632		8 080		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	77 318	101 792	15 736	20.4%	15 608	20.2%	11 087	10.9%	42 431	41.7%	7 965	54.7%	39.2%
National Government	55 869	79 643	15 736	28.2%	11 307	20.2%	11 013	13.8%	38 056	47.8%	7 965	62.4%	38.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	21 449	21 449	-	-	4 301	20.1%	74	.3%	4 375	20.4%	-	1.5%	(100.0%)
Transfers recognised - capital	77 318	101 092	15 736	20.4%	15 608	20.2%	11 087	11.0%	42 431	42.0%	7 965	54.7%	39.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	700	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 318	101 792	15 736	20.4%	15 608	20.2%	11 087	10.9%	42 431	41.7%	7 965	54.7%	39.2%
Governance and Administration	6 156	8 439	109	1.8%	290	4.7%	3	-	402	4.8%	3 015	32.2%	(99.9%)
Executive & Council	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	605	-	-	-	-	-	-	-	-	2 544	70.7%	(100.0%)
Corporate Services	4 356	6 534	109	2.5%	290	6.7%	3	-	402	6.2%	471	14.7%	(99.4%)
Community and Public Safety	1 106	1 276	-	-	-	-	-	-	-	-	36	5.2%	(100.0%)
Community & Social Services	106	276	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	36	7.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 021	90 043	15 627	23.0%	15 318	22.5%	11 085	12.3%	42 030	46.7%	4 914	57.7%	125.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	68 021	90 043	15 627	23.0%	15 318	22.5%	11 085	12.3%	42 030	46.7%	4 914	57.7%	125.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 035	2 035	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 035	2 035	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	325 975	332 757	99 223	30.4%	87 415	26.8%	73 821	22.2%	260 460	78.3%	54 901	69.3%	34.5%
Property rates, penalties and collection charges	5 317	5 317	1 014	19.1%	1 920	36.1%	572	10.8%	3 506	65.9%	77	24.1%	641.2%
Service charges	212	212	23	10.8%	57	26.8%	21	10.0%	101	47.5%	27	38.3%	(22.6%)
Other revenue	10 520	15 520	6 202	59.0%	12 019	114.3%	6 895	44.4%	25 116	161.8%	4 536	73.5%	52.0%
Government - operating	245 817	247 599	91 288	37.1%	72 859	29.6%	54 238	21.9%	218 385	88.2%	50 050	94.0%	8.4%
Government - capital	58 809	58 809	-	-	-	-	12 095	20.6%	12 095	20.6%	-	-	(100.0%)
Interest	5 300	5 300	697	13.1%	561	10.6%	-	-	1 257	23.7%	211	28.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(248 656)	(254 738)	(49 147)	19.8%	(54 553)	21.9%	(61 905)	24.3%	(165 605)	65.0%	(48 220)	78.6%	28.4%
Suppliers and employees	(243 546)	(249 628)	(49 147)	20.2%	(54 553)	22.4%	(60 585)	24.3%	(164 285)	65.8%	(48 220)	78.7%	25.6%
Finance charges	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	(5 000)	-	-	-	-	(1 319)	26.4%	(1 319)	26.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	77 319	78 018	50 077	64.8%	32 862	42.5%	11 916	15.3%	94 855	121.6%	6 681	48.4%	78.4%
Cash Flow from Investing Activities													
Receipts	-	-	(25 362)	-	(20 719)	-	(10 027)	-	(56 107)	-	(17 348)	-	(42.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	(1 816)	-	(1 816)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(25 362)	-	(20 719)	-	(8 210)	-	(54 291)	-	(17 348)	-	(52.7%)
Payments	(77 318)	(78 018)	-	-	(16)	-	(11 130)	14.3%	(11 145)	14.3%	(188)	2.1%	5 805.5%
Capital assets	(77 318)	(78 018)	-	-	(16)	-	(11 130)	14.3%	(11 145)	14.3%	(188)	2.1%	5 805.5%
Net Cash from/(used) Investing Activities	(77 318)	(78 018)	(25 362)	32.8%	(20 734)	26.8%	(21 156)	27.1%	(67 252)	86.2%	(17 536)	36.9%	20.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(717)	-	(114)	-	(245)	-	(1 075)	-	(21)	-	1 086.2%
Repayment of borrowing	-	-	(717)	-	(114)	-	(245)	-	(1 075)	-	(21)	-	1 086.2%
Net Cash from/(used) Financing Activities	-	-	(717)	-	(114)	-	(245)	-	(1 075)	-	(21)	-	1 086.2%
Net Increase/(Decrease) in cash held	1	1	23 998	2 099 552.3%	12 014	1 051 096.2%	(9 484)	(1 304 588.4%)	26 528	3 648 907.0%	(10 876)	98.1%	(12.8%)
Cash/cash equivalents at the year begin:	75 440	11 567	11 567	15.3%	35 565	47.1%	47 579	411.3%	11 567	100.0%	50 629	189.9%	(6.0%)
Cash/cash equivalents at the year end:	75 441	11 568	35 565	47.1%	47 579	63.1%	38 095	329.3%	38 095	329.3%	39 753	143.4%	(4.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23	.1%	153	.8%	145	.8%	18 689	98.3%	19 011	96.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	29	4.1%	18	2.5%	17	2.4%	644	90.9%	708	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	52	.3%	171	.9%	162	.8%	19 333	98.0%	19 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(137)	(1.5%)	16	.2%	16	.2%	9 393	101.1%	9 289	47.1%	-	-	-	-
Commercial	37	1.6%	42	1.8%	34	1.4%	2 222	95.2%	2 335	11.8%	-	-	-	-
Households	151	1.9%	113	1.4%	112	1.4%	7 717	95.3%	8 095	41.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52	.3%	171	.9%	162	.8%	19 333	98.0%	19 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(45)	.4%	(1 279)	12.3%	(9 069)	87.3%	(10 394)	208.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 241	100.0%	(1)	-	-	-	1	-	5 242	(105.3%)
Auditor-General	177	100.0%	-	-	-	-	-	-	177	(3.6%)
Other	-	-	-	-	-	-	-	-	-	-
Total	5 418	(108.9%)	(46)	.9%	(1 279)	25.7%	(9 068)	182.3%	(4 976)	100.0%

Contact Details

Municipal Manager	Nomalungelo Nomandela	
Financial Manager	Bongani Benxa	047 555 0161

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	201 970	219 648	83 728	41.5%	61 692	30.5%	42 745	19.5%	188 166	85.7%	37 938	91.3%	12.7%
Property rates	15 663	15 663	11 486	73.3%	-	-	-	-	11 486	73.3%	-	71.8%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	976	1 153	288	29.6%	288	29.6%	192	16.7%	769	66.7%	143	75.1%	34.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	43	43	15	35.9%	7	16.2%	12	28.2%	35	79.6%	10	73.7%	21.7%
Interest earned - external investments	682	3 564	1 401	205.4%	850	124.6%	1 012	28.4%	3 264	91.6%	315	70.2%	221.8%
Interest earned - outstanding debtors	111	764	401	359.5%	207	185.8%	169	22.1%	777	101.7%	201	87.3%	(16.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	216	64	9	4.0%	21	9.7%	31	49.5%	61	96.1%	46	61.5%	(31.7%)
Licences and permits	1 341	1 426	399	29.8%	281	21.0%	420	29.5%	1 101	77.2%	450	78.1%	(6.6%)
Agency services	877	780	191	21.7%	203	23.1%	207	26.6%	601	77.0%	179	78.4%	16.0%
Transfers recognised - operational	181 706	183 242	68 313	37.6%	57 473	31.6%	40 151	21.9%	165 937	90.6%	35 934	93.5%	11.7%
Other own revenue	356	12 949	1 225	344.5%	2 363	664.5%	549	4.2%	4 137	31.9%	659	79.2%	(16.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	204 890	202 418	38 017	18.6%	45 028	22.0%	34 052	16.8%	117 097	57.8%	25 205	54.4%	35.1%
Employee related costs	79 999	82 970	19 685	24.6%	22 344	27.9%	12 385	14.9%	54 414	65.6%	12 397	67.4%	(.1%)
Remuneration of councillors	19 533	16 854	4 066	20.8%	3 771	19.3%	3 021	17.9%	10 858	64.4%	5 084	112.4%	(40.6%)
Debt impairment	5 350	5 350	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 787	3 533	-	-	318	3.2%	-	-	318	9.0%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 788	21 457	2 920	13.4%	4 736	21.7%	5 090	23.7%	12 746	59.4%	1 370	54.5%	271.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	68 432	72 255	11 345	16.6%	13 861	20.3%	13 556	18.8%	38 761	53.6%	6 353	56.6%	113.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 920)	17 230	45 712		16 664		8 694		71 069		12 733		
Transfers recognised - capital	36 866	36 866	7 726	21.0%	8 162	22.1%	-	-	15 888	43.1%	2 307	28.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 946	54 096	53 438		24 826		8 694		86 957		15 040		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 946	54 096	53 438		24 826		8 694		86 957		15 040		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 946	54 096	53 438		24 826		8 694		86 957		15 040		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 946	54 096	53 438		24 826		8 694		86 957		15 040		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	52 699	60 641	10 513	19.9%	10 232	19.4%	10 809	17.8%	31 554	52.0%	7 139	51.1%	51.4%
National Government	52 699	60 641	10 513	19.9%	9 973	18.9%	10 536	17.4%	31 023	51.2%	7 139	51.1%	47.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 699	60 641	10 513	19.9%	9 973	18.9%	10 536	17.4%	31 023	51.2%	7 139	51.1%	47.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	259	-	272	-	531	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 699	60 641	10 513	19.9%	10 232	19.4%	10 809	17.8%	31 554	52.0%	7 139	51.1%	51.4%
Governance and Administration	3 539	4 714	882	24.9%	66	1.9%	300	6.4%	1 249	26.5%	9	310.0%	3 393.6%
Executive & Council	889	1 364	800	90.0%	18	2.0%	-	-	818	60.0%	-	-	-
Budget & Treasury Office	1 500	1 500	4	.3%	-	-	-	-	4	.3%	-	-	-
Corporate Services	1 150	1 850	78	6.8%	48	4.2%	300	16.2%	426	23.0%	9	310.0%	3 393.6%
Community and Public Safety	1 110	951	-	-	30	2.7%	-	-	30	3.1%	-	-	-
Community & Social Services	-	51	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 110	900	-	-	30	2.7%	-	-	30	3.3%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 650	52 487	9 631	21.1%	7 926	17.4%	10 508	20.0%	28 065	53.5%	7 131	51.0%	47.4%
Planning and Development	2 800	1 650	-	-	230	8.2%	-	-	230	13.9%	-	71.6%	-
Road Transport	42 850	50 837	9 631	22.5%	7 696	18.0%	10 508	20.7%	27 835	54.8%	7 131	50.6%	47.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 400	2 489	-	-	2 210	92.1%	-	-	2 210	88.8%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 400	2 489	-	-	2 210	92.1%	-	-	2 210	88.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	230 405	251 633	114 806	49.8%	76 970	33.4%	48 926	19.4%	240 703	95.7%	15 536	98.4%	214.9%
Property rates, penalties and collection charges	7 831	8 740	482	6.2%	5 497	70.2%	275	3.1%	6 254	71.6%	4 889	97.2%	(94.4%)
Service charges	488	488	130	26.7%	73	15.0%	51	10.5%	254	52.2%	52	79.4%	(2.6%)
Other revenue	2 832	13 406	5 240	185.0%	3 885	137.2%	4 379	32.7%	13 504	100.7%	5 199	86.7%	(15.8%)
Government - operating	181 706	183 242	82 709	45.5%	52 644	29.0%	40 174	21.9%	175 527	95.8%	607	99.8%	6 518.1%
Government - capital	36 866	42 193	24 950	67.7%	14 034	38.1%	3 209	7.6%	42 193	100.0%	4 500	100.0%	(28.7%)
Interest	682	3 564	1 295	189.8%	836	122.6%	838	23.5%	2 970	83.3%	288	58.9%	191.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 422)	(188 653)	(44 970)	23.5%	(47 024)	24.6%	(44 308)	23.5%	(136 302)	72.3%	3 137	65.5%	(1 512.6%)
Suppliers and employees	(191 422)	(123 234)	(44 970)	23.5%	(47 024)	24.6%	(44 308)	36.0%	(136 302)	110.6%	3 137	65.5%	(1 512.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(65 419)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 984	62 980	69 836	179.1%	29 946	76.8%	4 618	7.3%	104 400	165.8%	18 672	201.9%	(75.3%)
Cash Flow from Investing Activities													
Receipts	9 944	9 944	(50 352)	(506.3%)	30 154	303.2%	(58 313)	(586.4%)	(78 511)	(789.5%)	(17 081)	(291.4%)	241.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	6 944	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 944	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 000	3 000	(50 352)	(1 678.4%)	30 154	1 005.1%	(58 313)	(1 943.8%)	(78 511)	(2 617.0%)	(17 081)	-	241.4%
Payments	(46 715)	(60 641)	(11 022)	23.6%	(10 324)	22.1%	(10 533)	17.4%	(31 878)	52.6%	(6 395)	66.2%	64.7%
Capital assets	(46 715)	(60 641)	(11 022)	23.6%	(10 324)	22.1%	(10 533)	17.4%	(31 878)	52.6%	(6 395)	66.2%	64.7%
Net Cash from/(used) Investing Activities	(36 771)	(50 697)	(61 374)	166.9%	19 830	(53.9%)	(68 845)	135.8%	(110 389)	217.7%	(23 476)	249.1%	193.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	1	-	-	-	1	-	-	-	-
Short term loans	-	-	-	-	1	-	-	-	1	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	10 771	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	10 771	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	1	-	-	-	1	-	10 771	-	(100.0%)
Net Increase/(Decrease) in cash held	2 213	12 284	8 462	382.4%	49 778	2 249.6%	(64 227)	(522.9%)	(5 987)	(48.7%)	5 968	126.7%	(1 176.2%)
Cash/cash equivalents at the year begin:	500	5 315	5 315	1 062.9%	13 777	2 755.4%	63 555	1 195.8%	5 315	100.0%	871	100.0%	7 192.6%
Cash/cash equivalents at the year end:	2 713	17 598	13 777	507.9%	63 555	2 342.8%	(672)	(3.8%)	(672)	(3.8%)	6 839	128.5%	(109.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(928)	(6.7%)	138	1.0%	139	1.0%	14 486	104.7%	13 835	57.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	70	1.3%	109	2.1%	107	2.1%	4 925	94.5%	5 211	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(110)	(2.1%)	19	.4%	19	.4%	5 316	101.4%	5 243	21.6%	-	-	-	-
Total By Income Source	(969)	(4.0%)	266	1.1%	265	1.1%	24 727	101.8%	24 289	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 175)	(362.7%)	8	2.6%	8	2.5%	1 483	457.7%	324	1.3%	-	-	-	-
Commercial	136	1.5%	110	1.2%	110	1.2%	8 770	96.1%	9 125	37.6%	-	-	-	-
Households	71	.5%	148	1.0%	147	1.0%	14 474	97.5%	14 840	61.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(969)	(4.0%)	266	1.1%	265	1.1%	24 727	101.8%	24 289	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	(547)	3.3%	(893)	5.4%	(15 170)	91.3%	(16 611)	95.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	134	(19.0%)	-	-	-	-	(840)	119.0%	(706)	4.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	134	(.8%)	(547)	3.2%	(893)	5.2%	(16 010)	92.5%	(17 317)	100.0%

Contact Details

Municipal Manager	Mr SG SOTSHONGAYE	047 553 7024
Financial Manager	N BOTI	047 553 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	862 257	847 363	404 230	46.9%	183 794	21.3%	55 456	6.5%	643 480	75.9%	376 547	91.7%	(85.3%)
Property rates	169 602	169 960	171 929	101.4%	(398)	(.2%)	(790)	(.5%)	170 741	100.5%	51 081	99.2%	(101.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	291 449	-	74 507	25.6%	71 646	24.6%	41 965	-	188 118	-	198 565	108.9%	(78.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	29 868	33 449	30 948	103.6%	1 328	4.4%	718	2.1%	32 994	98.6%	394	5.6%	82.2%
Service charges - other	10 011	3 686	3 421	34.2%	698	7.0%	19	.5%	4 138	112.3%	37	.1%	(50.1%)
Rental of facilities and equipment	20 588	14 989	3 794	18.4%	3 701	18.0%	2 631	17.5%	10 126	67.6%	43 459	249.1%	(93.9%)
Interest earned - external investments	8 243	4 445	1 044	12.7%	1 178	14.3%	471	10.6%	2 693	60.6%	2 097	41.8%	(77.5%)
Interest earned - outstanding debtors	28 397	28 397	5 740	20.2%	8 035	28.3%	5 605	19.7%	19 381	68.2%	10 254	68.3%	(45.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 601	851	140	5.4%	303	11.6%	258	30.3%	700	82.3%	578	32.5%	(55.4%)
Licences and permits	22 869	14 096	3 991	17.5%	3 473	15.2%	2 109	15.0%	9 572	67.9%	8 212	55.2%	(74.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	273 144	568 825	107 366	39.3%	91 404	33.5%	2 034	.4%	200 803	35.3%	59 727	92.1%	(96.6%)
Other own revenue	5 484	7 410	1 351	24.6%	1 286	23.4%	438	5.9%	3 074	41.5%	2 047	8.6%	(78.6%)
Gains on disposal of PPE	-	1 254	-	-	1 140	-	-	-	1 140	90.9%	96	-	(100.0%)
Operating Expenditure	1 068 146	1 130 368	194 238	18.2%	264 966	24.8%	128 027	11.3%	587 230	52.0%	160 103	50.4%	(20.0%)
Employee related costs	342 445	330 298	78 480	22.9%	80 515	23.5%	53 149	16.1%	212 143	64.2%	75 982	66.6%	(30.1%)
Remuneration of councillors	22 483	23 132	5 275	23.5%	5 493	24.4%	4 231	18.3%	15 000	64.8%	5 053	70.5%	(16.3%)
Debt impairment	30 050	30 050	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	205 000	272 989	-	-	73 070	35.6%	11 782	4.3%	84 852	31.1%	-	-	(100.0%)
Finance charges	5 400	17 400	205	3.8%	1 808	33.5%	-	-	2 012	11.6%	581	54.5%	(100.0%)
Bulk purchases	224 883	224 883	71 989	32.0%	49 479	22.0%	15 883	7.1%	137 351	61.1%	37 068	68.3%	(57.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 900	7 792	1 325	19.2%	2 298	33.3%	1 453	18.7%	5 077	65.2%	1 717	76.1%	(15.4%)
Transfers and grants	24 000	-	2 015	8.4%	10 428	43.4%	18 224	-	30 667	-	2 600	59.2%	601.0%
Other expenditure	206 985	223 824	34 948	16.9%	41 874	20.2%	23 305	10.4%	100 127	44.7%	37 103	50.4%	(37.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(205 889)	(283 005)	209 992		(81 172)		(72 571)		56 250		216 444		
Transfers recognised - capital	228 111	304 847	44 393	19.5%	42 205	18.5%	19 989	6.6%	106 587	35.0%	37 946	43.0%	(47.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	2 278	-	(2 278)	-	(2 046)	-	(2 046)	-	(1 876)	-	9.1%
Surplus/(Deficit) after capital transfers and contributions	22 222	21 842	256 664		(41 246)		(54 628)		160 790		252 515		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 222	21 842	256 664		(41 246)		(54 628)		160 790		252 515		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 222	21 842	256 664		(41 246)		(54 628)		160 790		252 515		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 222	21 842	256 664		(41 246)		(54 628)		160 790		252 515		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	318 320	326 690	44 218	13.9%	46 782	14.7%	31 539	9.7%	122 539	37.5%	57 133	44.8%	(44.8%)
National Government	99 482	102 068	23 211	23.3%	29 630	29.8%	18 572	18.2%	71 413	70.0%	37 878	49.6%	(51.0%)
Provincial Government	196 618	202 779	18 729	9.5%	16 863	8.6%	15 145	7.5%	50 737	25.0%	21 125	42.7%	(28.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	296 100	304 848	41 940	14.2%	46 494	15.7%	33 717	11.1%	122 151	40.1%	59 003	46.5%	(42.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 220	21 843	2 278	10.3%	288	1.3%	(2 178)	(10.0%)	388	1.8%	(1 871)	17.8%	16.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	318 320	326 690	44 218	13.9%	46 782	14.7%	31 539	9.7%	122 539	37.5%	57 133	44.8%	(44.8%)
Governance and Administration	8 158	4 686	259	3.2%	495	6.1%	(506)	(10.8%)	248	5.3%	157	23.3%	(423.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	15	70.4%	(100.0%)
Budget & Treasury Office	8 158	4 686	259	3.2%	495	6.1%	(506)	(10.8%)	248	5.3%	142	22.9%	(457.1%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	91 192	96 834	17 487	19.2%	15 321	16.8%	5 787	6.0%	38 596	39.9%	21 056	46.4%	(72.5%)
Community & Social Services	-	1 000	-	-	-	-	-	-	-	-	(14)	7.5%	(100.0%)
Sport And Recreation	68	68	-	-	-	-	-	-	-	-	(11)	1.6%	(100.0%)
Public Safety	2 224	3 517	19	.9%	1 523	68.5%	(1 542)	(43.8%)	-	-	14	3.1%	(10 856.1%)
Housing	88 900	92 248	17 468	19.6%	13 798	15.5%	7 329	7.9%	38 596	41.8%	21 067	47.7%	(65.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 970	99 191	10 791	11.2%	17 427	18.2%	13 907	14.0%	42 125	42.5%	23 007	53.5%	(39.6%)
Planning and Development	-	3 130	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Road Transport	95 970	96 061	10 791	11.2%	17 427	18.2%	13 907	14.5%	42 125	43.9%	23 011	55.8%	(39.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123 000	125 979	15 681	12.7%	13 539	11.0%	12 351	9.8%	41 571	33.0%	12 913	29.7%	(4.4%)
Electricity	121 000	123 586	15 681	13.0%	13 539	11.2%	12 351	10.0%	41 571	33.6%	12 908	29.6%	(4.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 393	-	-	-	-	-	-	-	-	6	52.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 332 121	1 325 974	395 515	29.7%	316 120	23.7%	226 164	17.1%	937 798	70.7%	158 605	62.2%	42.6%
Property rates, penalties and collection charges	239 067	239 424	59 882	25.0%	42 236	17.7%	24 097	10.1%	126 215	52.7%	17 040	28.7%	41.4%
Service charges	414 584	410 129	31 658	7.6%	26 772	6.5%	25 002	6.1%	83 431	20.3%	36 547	58.5%	(31.6%)
Other revenue	56 880	42 903	151 892	267.0%	120 919	212.6%	66 794	155.7%	339 605	791.6%	6 076	-	999.3%
Government - operating	267 014	273 993	107 366	40.2%	83 809	31.4%	65 926	24.1%	257 100	93.8%	58 586	72.8%	12.5%
Government - capital	316 516	325 263	44 393	14.0%	42 205	13.3%	44 233	13.6%	130 832	40.2%	37 946	160.8%	16.6%
Interest	38 060	34 262	323	.8%	180	.5%	112	.3%	616	1.8%	2 410	-	(95.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(856 380)	(850 228)	(538 518)	62.9%	(320 688)	37.4%	(234 438)	27.6%	(1 093 644)	128.6%	(189 215)	78.4%	23.9%
Suppliers and employees	(826 980)	(808 828)	(536 298)	64.9%	(308 453)	37.3%	(229 616)	28.4%	(1 074 367)	132.8%	(187 007)	79.7%	22.8%
Finance charges	(5 400)	(17 400)	(205)	3.8%	(1 808)	33.5%	(353)	2.0%	(2 365)	13.6%	(581)	32.3%	(39.2%)
Transfers and grants	(24 000)	(24 000)	(2 015)	8.4%	(10 428)	43.4%	(4 469)	18.6%	(16 912)	70.5%	(1 628)	45.3%	174.6%
Net Cash from/(used) Operating Activities	475 741	475 746	(143 003)	(30.1%)	(4 568)	(1.0%)	(8 274)	(1.7%)	(155 845)	(32.8%)	(30 610)	5.2%	(73.0%)
Cash Flow from Investing Activities													
Receipts	-	-	154 531	-	5 690	-	-	-	160 222	-	24 909	-	(100.0%)
Proceeds on disposal of PPE	-	-	(148 866)	-	1 140	-	-	-	(147 726)	-	-	-	-
Decrease in non-current debtors	-	-	207 743	-	-	-	-	-	207 743	-	-	-	-
Decrease in other non-current receivables	-	-	130 129	-	4 550	-	-	-	134 679	-	-	-	-
Decrease (increase) in non-current investments	-	-	(34 475)	-	-	-	-	-	(34 475)	-	24 909	-	(100.0%)
Payments	(318 319)	(326 689)	(2 278)	.7%	(4 575)	1.4%	2 178	(.7%)	(4 675)	1.4%	(4 157)	16.5%	(152.4%)
Capital assets	(318 319)	(326 689)	(2 278)	.7%	(4 575)	1.4%	2 178	(.7%)	(4 675)	1.4%	(4 157)	16.5%	(152.4%)
Net Cash from/(used) Investing Activities	(318 319)	(326 689)	152 253	(47.8%)	1 116	(.4%)	2 178	(.7%)	155 547	(47.6%)	20 752	6.8%	(89.5%)
Cash Flow from Financing Activities													
Receipts	-	-	7 565	-	(66)	-	-	-	7 499	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7 565	-	(66)	-	-	-	7 499	-	-	-	-
Payments	(6 508)	(6 508)	(580)	8.9%	(2 070)	31.8%	-	-	(2 650)	40.7%	(581)	622.2%	(100.0%)
Repayment of borrowing	(6 508)	(6 508)	(580)	8.9%	(2 070)	31.8%	-	-	(2 650)	40.7%	(581)	622.2%	(100.0%)
Net Cash from/(used) Financing Activities	(6 508)	(6 508)	6 984	(107.3%)	(2 136)	32.8%	-	-	4 848	(74.5%)	(581)	622.2%	(100.0%)
Net Increase/(Decrease) in cash held	150 914	142 549	16 234	10.8%	(5 589)	(3.7%)	(6 096)	(4.3%)	4 549	3.2%	(10 439)	80.5%	(41.6%)
Cash/cash equivalents at the year begin:	77 044	77 044	7 645	9.9%	23 879	31.0%	18 290	23.7%	7 645	9.9%	(25 588)	3.7%	(171.5%)
Cash/cash equivalents at the year end:	227 958	219 593	23 879	10.5%	18 290	8.0%	12 195	5.6%	12 195	5.6%	(36 027)	(46.8%)	(133.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 244	25.0%	7 225	19.6%	4 980	13.5%	15 487	41.9%	36 937	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(16 877)	(9.5%)	3 250	1.8%	3 135	1.8%	187 379	105.9%	176 886	43.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(1)	100.0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 650	1.7%	2 038	2.1%	1 606	1.7%	90 621	94.5%	95 914	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 235	1.3%	1 103	1.1%	1 017	1.1%	93 022	96.5%	96 377	23.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 009)	179.3%	-	-	-	-	1 773	(79.3%)	(2 236)	(.6%)	-	-	-	-
Total By Income Source	(8 758)	(2.2%)	13 615	3.4%	10 737	2.7%	388 283	96.1%	403 877	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 244	6.2%	1 778	8.8%	952	4.7%	16 147	80.2%	20 121	5.0%	-	-	-	-
Commercial	2 247	2.8%	7 026	8.9%	5 005	6.3%	64 769	81.9%	79 048	19.6%	-	-	-	-
Households	(12 522)	(4.3%)	4 628	1.6%	4 421	1.5%	293 316	101.2%	289 843	71.8%	-	-	-	-
Other	272	1.8%	183	1.2%	359	2.4%	14 050	94.5%	14 865	3.7%	-	-	-	-
Total By Customer Group	(8 758)	(2.2%)	13 615	3.4%	10 737	2.7%	388 283	96.1%	403 877	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 985	82.8%	3 326	9.2%	3 051	8.4%	(168)	(.5%)	36 195	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	79	107.0%	-	-	-	-	(5)	(7.0%)	74	.2%
Total	30 064	82.9%	3 326	9.2%	3 051	8.4%	(173)	(.5%)	36 269	100.0%

Contact Details

Municipal Manager	Mr Z.H. Mdikane	047 501 4238
Financial Manager	Mr Eric Fudumele Jiholo	047 501 4374

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 532 460	1 532 460	376 275	24.6%	300 963	19.6%	229 384	15.0%	906 622	59.2%	244 483	78.9%	(6.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	748 569	748 569	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	61 574	-	56 121	-	54 555	-	172 250	-	55 912	-	(2.4%)
Rental of facilities and equipment	50	50	6	12.8%	8	15.6%	8	16.9%	23	45.3%	10	73.3%	(15.0%)
Interest earned - external investments	22 800	22 800	6 097	26.7%	6 154	27.0%	5 148	22.6%	17 398	76.3%	4 057	47.7%	26.9%
Interest earned - outstanding debtors	15 460	15 460	6 436	41.6%	10 276	66.5%	10 900	70.5%	27 613	178.6%	8 775	118.4%	24.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	631 382	631 382	264 443	41.9%	211 872	33.6%	158 653	25.1%	634 968	100.6%	153 488	100.4%	3.4%
Other own revenue	114 140	114 140	37 719	33.0%	16 533	14.5%	119	.1%	54 371	47.6%	22 240	92.4%	(99.5%)
Gains on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 524 666	1 524 666	162 496	10.7%	195 638	12.8%	189 714	12.4%	547 848	35.9%	173 524	48.6%	9.3%
Employee related costs	362 993	362 993	82 693	22.8%	78 045	21.5%	81 489	22.4%	242 226	66.7%	79 135	78.7%	3.0%
Remuneration of councillors	17 720	17 720	4 060	22.9%	4 014	22.7%	4 569	25.8%	12 643	71.4%	2 932	53.2%	55.9%
Debt impairment	42 500	42 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 500	165 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6	6	-	-	-	-	-	-	-	-	2	-	(100.0%)
Bulk purchases	43 706	43 706	2 900	6.6%	6 929	15.9%	11 821	27.0%	21 650	49.5%	12 090	51.5%	(2.2%)
Other Materials	56 945	56 945	5 578	9.8%	13 269	23.3%	11 834	20.8%	30 680	53.9%	7 581	63.8%	56.1%
Contracted services	14 500	14 500	1 929	13.3%	3 248	22.4%	2 966	20.5%	8 142	56.2%	2 559	53.1%	15.9%
Transfers and grants	563 100	563 100	7 537	1.3%	10 633	1.9%	13 180	2.3%	31 350	5.6%	3 294	5.1%	300.1%
Other expenditure	257 698	257 698	57 799	22.4%	79 502	30.9%	63 857	24.8%	201 158	78.1%	65 932	90.7%	(3.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 794	7 794	213 780		105 325		39 669		358 774		70 958		
Transfers recognised - capital	756 227	756 227	189 381	25.0%	253 225	33.5%	311 585	41.2%	754 191	99.7%	331 546	99.9%	(6.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	764 021	764 021	403 161		358 550		351 254		1 112 965		402 504		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	764 021	764 021	403 161		358 550		351 254		1 112 965		402 504		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	764 021	764 021	403 161		358 550		351 254		1 112 965		402 504		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	764 021	764 021	403 161		358 550		351 254		1 112 965		402 504		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	877 560	877 560	118 242	13.5%	205 282	23.4%	90 771	10.3%	414 295	47.2%	84 884	54.5%	6.9%
National Government	755 191	755 191	107 114	14.2%	188 033	24.9%	83 736	11.1%	378 884	50.2%	69 100	53.8%	21.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	755 191	755 191	107 114	14.2%	188 033	24.9%	83 736	11.1%	378 884	50.2%	69 100	54.0%	21.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	122 369	122 369	11 127	9.1%	17 249	14.1%	7 035	5.7%	35 411	28.9%	15 784	57.5%	(55.4%)
Capital Expenditure Standard Classification	877 560	877 560	118 242	13.5%	205 282	23.4%	90 771	10.3%	414 295	47.2%	84 884	54.5%	6.9%
Governance and Administration	28 631	28 631	1 388	4.8%	3 703	12.9%	979	3.4%	6 070	21.2%	1 739	48.6%	(43.7%)
Executive & Council	1 000	1 000	-	-	-	-	-	-	-	-	657	64.0%	(100.0%)
Budget & Treasury Office	24 881	24 881	1 388	5.6%	2 686	10.8%	584	2.3%	4 658	18.7%	1 013	54.2%	(42.4%)
Corporate Services	2 750	2 750	-	-	1 017	37.0%	396	14.4%	1 413	51.4%	69	14.1%	477.2%
Community and Public Safety	15 970	15 970	557	3.5%	-	-	-	-	557	3.5%	2 664	39.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	13 000	13 000	557	4.3%	-	-	-	-	557	4.3%	2 534	41.2%	(100.0%)
Housing	1 770	1 770	-	-	-	-	-	-	-	-	130	53.8%	(100.0%)
Health	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 883	19 883	503	2.5%	1 474	7.4%	869	4.4%	2 846	14.3%	650	21.3%	33.6%
Planning and Development	4 190	4 190	503	12.0%	1 152	27.5%	537	12.8%	2 193	52.3%	650	24.7%	(17.4%)
Road Transport	15 693	15 693	-	-	322	2.1%	332	2.1%	654	4.2%	-	14.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	812 876	812 876	115 793	14.2%	200 105	24.6%	88 923	10.9%	404 821	49.8%	79 830	55.2%	11.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	812 876	812 876	115 793	14.2%	200 105	24.6%	88 923	10.9%	404 821	49.8%	79 830	55.2%	11.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	200	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 693 965	1 693 965	542 026	32.0%	537 253	31.7%	518 097	30.6%	1 597 377	94.3%	557 629	97.7%	(7.1%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	153 907	153 907	37 944	24.7%	39 186	25.5%	31 684	20.6%	108 814	70.7%	37 513	81.5%	(15.5%)
Other revenue	114 190	114 190	7 241	6.3%	16 541	14.5%	127	.1%	23 909	20.9%	22 250	95.4%	(99.4%)
Government - operating	633 417	633 417	294 927	46.6%	211 872	33.4%	158 653	25.0%	665 452	105.1%	153 488	100.4%	3.4%
Government - capital	754 191	754 191	189 381	25.1%	253 225	33.6%	311 585	41.3%	754 191	100.0%	331 546	99.9%	(6.0%)
Interest	38 260	38 260	12 533	32.8%	16 430	42.9%	16 048	41.9%	45 011	117.6%	12 832	82.7%	25.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(773 065)	(773 065)	(162 496)	21.0%	(195 638)	25.3%	(189 714)	24.5%	(547 848)	70.9%	(172 343)	78.0%	10.1%
Suppliers and employees	(762 127)	(762 127)	(154 958)	20.3%	(185 006)	24.3%	(176 535)	23.2%	(516 499)	67.8%	(170 228)	78.9%	3.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Transfers and grants	(10 938)	(10 938)	(7 537)	68.9%	(10 633)	97.2%	(13 180)	120.5%	(31 350)	286.6%	(2 112)	40.4%	523.9%
Net Cash from/(used) Operating Activities	920 900	920 900	379 531	41.2%	341 615	37.1%	328 383	35.7%	1 049 529	114.0%	385 287	111.0%	(14.8%)
Cash Flow from Investing Activities													
Receipts	121 333	121 333	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	121 333	121 333	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(877 560)	(877 560)	(21 672)	2.5%	(205 282)	23.4%	(90 771)	10.3%	(317 725)	36.2%	(85 056)	53.2%	6.7%
Capital assets	(877 560)	(877 560)	(21 672)	2.5%	(205 282)	23.4%	(90 771)	10.3%	(317 725)	36.2%	(85 056)	53.2%	6.7%
Net Cash from/(used) Investing Activities	(756 226)	(756 226)	(21 672)	2.9%	(205 282)	27.1%	(90 771)	12.0%	(317 725)	42.0%	(85 056)	62.5%	6.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	164 673	164 673	357 859	217.3%	136 333	82.8%	237 612	144.3%	731 804	444.4%	300 230	273.0%	(20.9%)
Cash/cash equivalents at the year begin:	425 208	425 208	319 160	75.1%	677 019	159.2%	813 352	191.3%	319 160	75.1%	680 877	63.4%	19.5%
Cash/cash equivalents at the year end:	589 881	589 881	677 019	114.8%	813 352	137.9%	1 050 964	178.2%	1 050 964	178.2%	981 107	116.4%	7.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 466	9.1%	20 563	3.8%	12 506	2.3%	462 073	84.8%	544 609	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	49 466	9.1%	20 563	3.8%	12 506	2.3%	462 073	84.8%	544 609	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 209	36.1%	3 759	12.1%	1 865	6.0%	14 253	45.9%	31 087	5.7%	-	-	-	-
Commercial	7 748	13.0%	2 524	4.2%	1 640	2.8%	47 684	80.0%	59 596	10.9%	-	-	-	-
Households	22 651	5.2%	11 447	2.6%	8 793	2.0%	393 815	90.2%	436 706	80.2%	-	-	-	-
Other	7 858	45.6%	2 832	16.4%	208	1.2%	6 321	36.7%	17 220	3.2%	-	-	-	-
Total By Customer Group	49 466	9.1%	20 563	3.8%	12 506	2.3%	462 073	84.8%	544 609	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	4 338	6.1%	-	-	66 887	93.9%	71 226	93.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 590	88.4%	-	-	-	-	604	11.6%	5 194	6.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 590	6.0%	4 338	5.7%	-	-	67 492	88.3%	76 420	100.0%

Contact Details

Municipal Manager	Mr Tshaka Hlazo	047 501 7050
Financial Manager	M E Moleko	047 501 7021

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	289 987	291 678	109 017	37.6%	79 189	27.3%	70 669	24.2%	258 875	88.8%	63 746	74.2%	10.9%
Property rates	34 365	34 365	18 308	53.3%	5 068	14.7%	4 978	14.5%	28 354	82.5%	4 615	71.5%	7.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 895	46 895	12 085	25.8%	11 176	23.8%	10 631	22.7%	33 892	72.3%	9 809	67.7%	8.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 550	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	7 550	1 674	-	1 923	-	1 995	26.4%	5 592	74.1%	1 828	-	9.1%
Rental of facilities and equipment	729	729	152	20.8%	132	18.2%	165	22.7%	450	61.7%	228	94.5%	(27.5%)
Interest earned - external investments	3 500	3 500	899	25.7%	780	22.3%	1 160	33.1%	2 839	81.1%	968	61.4%	19.8%
Interest earned - outstanding debtors	4 081	4 081	1 032	25.3%	1 586	38.9%	1 374	33.7%	3 992	97.8%	1 136	69.2%	20.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 601	2 600	556	21.4%	504	19.4%	753	29.0%	1 813	69.7%	527	69.3%	43.0%
Licences and permits	1 950	1 950	603	30.9%	598	30.7%	618	31.7%	1 820	93.3%	620	116.4%	(.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	183 173	184 856	73 477	40.1%	57 159	31.2%	47 727	25.8%	178 364	96.5%	43 741	102.1%	9.1%
Other own revenue	1 319	1 328	216	16.3%	194	14.7%	927	69.8%	1 336	100.6%	269	1.8%	244.6%
Gains on disposal of PPE	3 824	3 824	15	.4%	69	1.8%	340	8.9%	424	11.1%	5	12.9%	6 714.6%
Operating Expenditure	289 979	296 106	55 314	19.1%	56 122	19.4%	56 599	19.1%	168 036	56.7%	56 303	60.4%	.5%
Employee related costs	96 711	97 051	22 082	22.8%	20 549	21.2%	21 227	21.9%	63 859	65.8%	19 146	69.1%	10.9%
Remuneration of councillors	15 891	16 481	3 966	25.0%	3 984	25.1%	4 468	27.1%	12 417	75.3%	3 595	65.2%	24.3%
Debt impairment	12 610	8 250	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 879	20 879	-	-	5	-	-	-	5	-	-	-	-
Finance charges	-	5	(1)	-	-	-	4	87.5%	4	77.4%	-	-	(100.0%)
Bulk purchases	34 000	34 000	11 576	34.0%	7 244	21.3%	7 384	21.7%	26 204	77.1%	7 712	78.5%	(4.2%)
Other Materials	10 466	-	-	-	-	-	-	-	-	-	-	7.0%	-
Contracted services	19 956	18 269	2 218	11.1%	3 604	18.1%	3 658	20.0%	9 480	51.9%	4 498	64.2%	(18.7%)
Transfers and grants	20 333	25 767	3 535	17.4%	2 916	14.3%	4 109	15.9%	10 560	41.0%	5 538	56.1%	(25.8%)
Other expenditure	59 134	75 404	11 937	20.2%	17 820	30.1%	15 749	20.9%	45 506	60.3%	15 813	68.2%	(.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8	(4 428)	53 703		23 067		14 069		90 839		7 443		
Transfers recognised - capital	75 262	80 003	12 474	16.6%	26 295	34.9%	10 297	12.9%	49 066	61.3%	20 476	33.7%	(49.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 270	75 575	66 177		49 362		24 366		139 906		27 920		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75 270	75 575	66 177		49 362		24 366		139 906		27 920		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 270	75 575	66 177		49 362		24 366		139 906		27 920		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 270	75 575	66 177		49 362		24 366		139 906		27 920		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	143 606	126 557	35 766	24.9%	30 735	21.4%	12 933	10.2%	79 435	62.8%	16 201	45.3%	(20.2%)
National Government	75 262	75 569	13 328	17.7%	11 762	15.6%	5 568	7.4%	30 658	40.6%	16 201	73.9%	(65.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	75 262	75 569	13 328	17.7%	11 762	15.6%	5 568	7.4%	30 658	40.6%	16 201	73.9%	(65.6%)
Borrowing	18 157	-	9 940	54.7%	-	-	-	-	9 940	-	-	-	-
Internally generated funds	50 188	50 988	12 498	24.9%	18 973	37.8%	7 366	14.4%	38 837	76.2%	-	7.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	143 606	126 557	35 766	24.9%	30 735	21.4%	12 933	10.2%	79 435	62.8%	16 201	45.3%	(20.2%)
Governance and Administration	4 583	5 148	56	1.2%	50	1.1%	635	12.3%	741	14.4%	(1 127)	67.2%	(156.4%)
Executive & Council	285	35	23	8.0%	-	-	-	-	23	64.9%	10	20.7%	(100.0%)
Budget & Treasury Office	2 300	2 300	2	.1%	-	-	-	-	2	.1%	(1 292)	46.3%	(100.0%)
Corporate Services	1 998	2 813	31	1.6%	50	2.5%	635	22.6%	717	25.5%	155	90.2%	309.9%
Community and Public Safety	41 078	34 709	9 357	22.8%	12 417	30.2%	2 599	7.5%	24 373	70.2%	676	14.6%	284.6%
Community & Social Services	3 195	6 175	1 311	41.0%	3 598	112.6%	943	15.3%	5 853	94.8%	(1)	11.5%	(135 069.5%)
Sport And Recreation	12	1 032	673	5 607.6%	-	-	-	-	673	65.2%	633	33.6%	(100.0%)
Public Safety	4 188	3 688	537	12.8%	1 863	44.5%	-	-	2 400	65.1%	44	4.7%	(100.0%)
Housing	33 683	23 814	6 836	20.3%	6 956	20.7%	1 655	7.0%	15 447	64.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 380	2 137	311	22.5%	199	14.4%	2 528	118.3%	3 038	142.1%	-	1 534.1%	(100.0%)
Planning and Development	1 380	2 137	311	22.5%	199	14.4%	491	23.0%	1 001	46.8%	-	37.9%	(100.0%)
Road Transport	-	-	-	-	-	-	2 037	-	2 037	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	96 565	84 562	26 043	27.0%	18 069	18.7%	7 171	8.5%	51 283	60.6%	16 652	34.1%	(56.9%)
Electricity	96 565	84 562	26 043	27.0%	18 069	18.7%	7 171	8.5%	51 283	60.6%	16 652	34.1%	(56.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	337 416	337 416	121 261	35.9%	105 222	31.2%	79 699	23.6%	306 182	90.7%	83 948	74.7%	(5.1%)
Property rates, penalties and collection charges	25 087	25 087	18 308	73.0%	5 068	20.2%	4 978	19.8%	28 354	113.0%	4 615	71.2%	7.9%
Service charges	39 745	39 745	13 760	34.6%	13 098	33.0%	12 627	31.8%	39 484	99.3%	11 638	66.8%	8.5%
Other revenue	6 568	6 568	1 311	20.0%	1 235	18.8%	1 567	23.8%	4 113	62.6%	1 374	48.1%	14.0%
Government - operating	183 173	180 791	73 477	40.1%	57 159	31.2%	47 697	26.4%	178 334	98.6%	43 741	100.4%	9.0%
Government - capital	75 262	77 644	12 474	16.6%	26 295	34.9%	10 297	13.3%	49 066	63.2%	20 476	31.7%	(49.7%)
Interest	7 581	7 581	1 931	25.5%	2 366	31.2%	2 534	33.4%	6 831	90.1%	2 104	-	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242 490)	(249 863)	(52 078)	21.5%	(43 937)	18.1%	(60 894)	24.4%	(156 909)	62.8%	(49 019)	63.3%	24.2%
Suppliers and employees	(236 157)	(243 530)	(48 543)	20.6%	(41 021)	17.4%	(56 780)	23.3%	(146 345)	60.1%	(43 481)	53.0%	30.6%
Finance charges	-	0	1	-	-	-	(4)	(145 766.7%)	(4)	(129 066.7%)	-	-	(100.0%)
Transfers and grants	(6 333)	(6 333)	(3 535)	55.8%	(2 916)	46.0%	(4 109)	64.9%	(10 560)	166.8%	(5 538)	131.7%	(25.8%)
Net Cash from/(used) Operating Activities	94 926	87 554	69 183	72.9%	61 284	64.6%	18 806	21.5%	149 273	170.5%	34 929	95.3%	(46.2%)
Cash Flow from Investing Activities													
Receipts	3 824	3 824	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 824	3 824	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 606)	(143 606)	(35 766)	24.9%	(30 735)	21.4%	(12 110)	8.4%	(78 611)	54.7%	(16 201)	26.2%	(25.3%)
Capital assets	(143 606)	(143 606)	(35 766)	24.9%	(30 735)	21.4%	(12 110)	8.4%	(78 611)	54.7%	(16 201)	26.2%	(25.3%)
Net Cash from/(used) Investing Activities	(139 783)	(139 783)	(35 766)	25.6%	(30 735)	22.0%	(12 110)	8.7%	(78 611)	56.2%	(16 201)	26.3%	(25.3%)
Cash Flow from Financing Activities													
Receipts	18 248	18 248	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	18 157	18 157	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	91	91	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 216)	(9 216)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 216)	(9 216)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	9 031	9 031	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(35 826)	(43 198)	33 417	(93.3%)	30 549	(85.3%)	6 696	(15.5%)	70 662	(163.6%)	18 729	(577.9%)	(64.2%)
Cash/cash equivalents at the year begin:	57 566	30 487	30 487	53.0%	63 903	111.0%	94 453	309.8%	30 487	100.0%	126 121	100.0%	(25.1%)
Cash/cash equivalents at the year end:	21 741	(12 711)	63 903	293.9%	94 453	434.4%	101 148	(795.7%)	101 148	(795.7%)	144 849	341.1%	(30.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 509	41.6%	882	14.6%	241	4.0%	2 396	39.8%	6 027	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 776	25.7%	415	1.0%	250	.6%	30 423	72.7%	41 865	59.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	499	4.9%	385	3.8%	231	2.3%	8 991	89.0%	10 107	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	7.5%	2	7.9%	2	7.9%	15	76.8%	20	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	-	160	1.3%	134	1.1%	11 771	97.6%	12 059	17.2%	-	-	-	-
Total By Income Source	13 780	19.7%	1 844	2.6%	858	1.2%	53 596	76.5%	70 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 987	13.7%	245	.7%	171	.5%	31 084	85.2%	36 488	52.1%	-	-	-	-
Commercial	3 201	49.6%	868	13.4%	141	2.2%	2 250	34.8%	6 460	9.2%	-	-	-	-
Households	5 519	20.6%	709	2.6%	534	2.0%	20 055	74.8%	26 816	38.3%	-	-	-	-
Other	73	23.1%	22	6.9%	12	3.8%	207	66.1%	313	.4%	-	-	-	-
Total By Customer Group	13 780	19.7%	1 844	2.6%	858	1.2%	53 596	76.5%	70 078	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr D C T Nakin	039 737 3135
Financial Manager	Mr L Ndzelu	039 737 3565

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	223 393	223 393	21 913	9.8%	4 561	2.0%	11 690	5.2%	38 164	17.1%	8 584	33.4%	36.2%
Property rates	10 430	10 430	18 201	174.5%	774	7.4%	570	5.5%	19 545	187.4%	1 257	68.6%	(54.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 000	2 000	369	18.4%	123	6.2%	369	18.5%	862	43.1%	354	33.0%	4.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 438	1 438	475	33.1%	454	31.6%	268	18.6%	1 198	83.3%	139	11.5%	92.9%
Interest earned - external investments	2 242	2 242	935	41.7%	1 138	50.8%	1 399	62.4%	3 472	154.8%	1 611	103.0%	(13.1%)
Interest earned - outstanding debtors	1 460	1 460	410	28.1%	183	12.5%	572	39.1%	1 165	79.8%	387	84.2%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 242	4 242	29	.7%	65	1.5%	956	22.5%	1 050	24.8%	168	84.6%	469.6%
Licences and permits	2 500	2 500	317	12.7%	493	19.7%	648	25.9%	1 458	58.3%	751	58.8%	(13.8%)
Agency services	1 315	1 315	197	15.0%	367	27.9%	379	28.8%	943	71.7%	365	64.5%	3.7%
Transfers recognised - operational	179 116	179 116	279	.2%	9	-	6 862	3.8%	7 150	4.0%	3 202	33.4%	114.3%
Other own revenue	17 550	17 550	558	3.2%	535	3.0%	180	1.0%	1 273	7.3%	351	3.7%	(48.7%)
Gains on disposal of PPE	1 100	1 100	142	12.9%	422	38.3%	(513)	(46.7%)	50	4.5%	-	(17.6%)	(100.0%)
Operating Expenditure	259 718	259 718	26 512	10.2%	28 436	10.9%	35 641	13.7%	90 589	34.9%	29 462	39.7%	21.0%
Employee related costs	53 544	53 544	12 312	23.0%	17 899	33.4%	13 716	25.6%	43 927	82.0%	11 460	53.3%	19.7%
Remuneration of councillors	17 411	17 411	3 658	21.0%	3 657	21.0%	3 804	21.9%	11 119	63.9%	3 450	62.2%	10.3%
Debt impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 705	45 705	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 000	2 000	-	-	-	-	36	1.8%	36	1.8%	5	.4%	644.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 623	16 623	1 101	6.6%	689	4.1%	1 750	10.5%	3 541	21.3%	2 021	310.5%	(13.4%)
Transfers and grants	4 417	4 417	257	5.8%	30	.7%	1 705	38.6%	1 993	45.1%	981	103.0%	73.8%
Other expenditure	90 018	90 018	9 183	10.2%	6 161	6.8%	14 629	16.3%	29 973	33.3%	11 544	46.0%	26.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 325)	(36 325)	(4 599)		(23 875)		(23 951)		(52 425)		(20 878)		
Transfers recognised - capital	78 277	78 277	3 053	3.9%	113 178	144.6%	42 480	54.3%	158 712	202.8%	37 789	200.7%	12.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 952	41 952	(1 545)		89 303		18 529		106 287		16 912		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 952	41 952	(1 545)		89 303		18 529		106 287		16 912		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 952	41 952	(1 545)		89 303		18 529		106 287		16 912		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 952	41 952	(1 545)		89 303		18 529		106 287		16 912		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	85 904	108 848	11 350	13.2%	5 790	6.7%	18 821	17.3%	35 961	33.0%	18 669	55.6%	.8%
National Government	52 864	77 874	11 350	21.5%	5 790	11.0%	18 821	24.2%	35 961	46.2%	18 669	81.7%	.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 864	77 874	11 350	21.5%	5 790	11.0%	18 821	24.2%	35 961	46.2%	18 669	62.6%	.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 040	11 784	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	19 190	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	85 904	108 848	11 350	13.2%	5 790	6.7%	18 821	17.3%	35 961	33.0%	18 669	55.6%	.8%
Governance and Administration	4 489	5 450	258	5.7%	65	1.5%	410	7.5%	733	13.4%	1 293	25.6%	(68.3%)
Executive & Council	123	583	-	-	-	-	2	.3%	2	.3%	15	8.1%	(86.7%)
Budget & Treasury Office	1 800	1 700	22	1.2%	14	.8%	4	.2%	40	2.4%	1 278	98.0%	(99.7%)
Corporate Services	2 566	3 167	235	9.2%	51	2.0%	404	12.8%	691	21.8%	-	4.8%	(100.0%)
Community and Public Safety	4 105	2 334	-	-	370	9.0%	906	38.8%	1 276	54.7%	228	32.4%	297.2%
Community & Social Services	2 355	-	-	-	364	15.5%	-	-	364	-	82	37.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 750	2 334	-	-	6	.3%	906	38.8%	912	39.1%	146	29.7%	519.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 610	98 114	8 372	10.9%	5 213	6.8%	16 498	16.8%	30 084	30.7%	16 383	59.5%	.7%
Planning and Development	1 100	1 050	-	-	71	6.5%	78	7.4%	149	14.2%	12	12.8%	536.7%
Road Transport	75 510	97 064	8 372	11.1%	5 142	6.8%	16 420	16.9%	29 934	30.8%	16 371	60.3%	.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	700	2 950	2 720	388.6%	141	20.1%	1 007	34.1%	3 868	131.1%	765	29.9%	31.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	700	2 950	2 720	388.6%	141	20.1%	1 007	34.1%	3 868	131.1%	765	29.9%	31.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	297 220	328 005	113 388	38.1%	80 630	27.1%	56 458	17.2%	250 476	76.4%	45 588	91.9%	23.8%
Property rates, penalties and collection charges	8 866	14 999	2 315	26.1%	1 222	13.8%	2 524	16.8%	6 060	40.4%	1 257	22.9%	100.8%
Service charges	1 700	2 001	369	21.7%	246	14.5%	369	18.5%	985	49.2%	354	-	4.5%
Other revenue	25 561	47 417	1 749	6.8%	1 388	5.4%	2 403	5.1%	5 540	11.7%	1 423	-	68.9%
Government - operating	179 115	179 115	70 789	39.5%	56 589	31.6%	42 480	23.7%	169 859	94.8%	37 354	93.6%	13.7%
Government - capital	78 277	78 864	36 996	47.3%	19 865	25.4%	6 710	8.5%	63 571	80.6%	3 202	109.2%	109.6%
Interest	3 701	5 609	1 170	31.6%	1 321	35.7%	1 971	35.1%	4 461	79.5%	1 998	104.7%	(1.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(184 013)	(188 417)	(6 109)	3.3%	20 671	(11.2%)	(77 420)	41.1%	(62 858)	33.4%	(6 360)	13.4%	1 117.2%
Suppliers and employees	(177 596)	(184 002)	(5 852)	3.3%	20 751	(11.7%)	(75 680)	41.1%	(60 780)	33.0%	(5 374)	12.3%	1 308.2%
Finance charges	(2 000)	-	-	-	-	-	(36)	-	(36)	-	(5)	36.1%	644.7%
Transfers and grants	(4 417)	(4 415)	(257)	5.8%	(80)	1.8%	(1 705)	38.6%	(2 043)	46.3%	(981)	55.6%	73.8%
Net Cash from/(used) Operating Activities	113 207	139 588	107 279	94.8%	101 302	89.5%	(20 963)	(15.0%)	187 618	134.4%	39 227	243.2%	(153.4%)
Cash Flow from Investing Activities													
Receipts	1 100	1 100	235	21.4%	-	-	23 814	2 164.9%	24 049	2 186.2%	51	136.4%	46 144.4%
Proceeds on disposal of PPE	1 100	1 100	235	21.4%	-	-	23 814	2 164.9%	24 049	2 186.2%	51	136.4%	46 144.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 802)	(108 849)	(10 073)	11.9%	(11 323)	13.4%	(18 821)	17.3%	(40 217)	36.9%	(18 709)	54.6%	.6%
Capital assets	(84 802)	(108 849)	(10 073)	11.9%	(11 323)	13.4%	(18 821)	17.3%	(40 217)	36.9%	(18 709)	54.6%	.6%
Net Cash from/(used) Investing Activities	(83 702)	(107 749)	(9 838)	11.8%	(11 323)	13.5%	4 992	(4.6%)	(16 168)	15.0%	(18 657)	52.6%	(126.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 000)	(25 000)	(10 894)	43.6%	-	-	(26 716)	106.9%	(37 610)	150.4%	-	186.0%	(100.0%)
Repayment of borrowing	(25 000)	(25 000)	(10 894)	43.6%	-	-	(26 716)	106.9%	(37 610)	150.4%	-	186.0%	(100.0%)
Net Cash from/(used) Financing Activities	(25 000)	(25 000)	(10 894)	43.6%	-	-	(26 716)	106.9%	(37 610)	150.4%	-	186.0%	(100.0%)
Net Increase/(Decrease) in cash held	4 505	6 839	86 547	1 921.2%	89 979	1 997.4%	(42 686)	(624.2%)	133 840	1 957.0%	20 570	(597.4%)	(307.5%)
Cash/cash equivalents at the year begin:	42 476	25 251	25 251	59.4%	111 798	263.2%	201 777	799.1%	25 251	100.0%	164 514	98.8%	22.7%
Cash/cash equivalents at the year end:	46 981	32 090	111 798	238.0%	201 777	429.5%	159 091	495.8%	159 091	495.8%	185 084	964.4%	(14.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 778	13.8%	688	2.5%	734	2.7%	22 100	81.0%	27 301	96.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	155	15.3%	147	14.5%	140	13.8%	571	56.4%	1 013	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	135	16.9%	130	16.4%	126	15.8%	405	50.9%	796	2.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(79)	8.4%	(45)	4.7%	(24)	2.5%	(799)	84.4%	(947)	(3.4%)	-	-	-	-
Total By Income Source	3 989	14.2%	920	3.3%	977	3.5%	22 277	79.1%	28 163	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	38	.4%	36	.4%	38	.4%	9 669	98.9%	9 780	34.7%	-	-	-	-
Commercial	3 364	34.1%	337	3.4%	388	3.9%	5 776	58.5%	9 864	35.0%	-	-	-	-
Households	587	6.9%	548	6.4%	551	6.5%	6 833	80.2%	8 518	30.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 989	14.2%	920	3.3%	977	3.5%	22 277	79.1%	28 163	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	860	49.5%	211	12.2%	193	11.1%	475	27.3%	1 739	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	860	49.5%	211	12.2%	193	11.1%	475	27.3%	1 739	100.0%

Contact Details

Municipal Manager	Gladstone PT Nota	039 255 0166
Financial Manager	Mzingisi Hloba	039 255 0459

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	252 378	256 704	95 360	37.8%	71 209	28.2%	55 547	21.6%	222 116	86.5%	51 964	54.1%	6.9%
Property rates	23 320	23 320	10 305	44.2%	1 717	7.4%	1 749	7.5%	13 771	59.1%	3 847	69.6%	(54.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 689	25 689	4 477	17.4%	4 800	18.7%	3 948	15.4%	13 225	51.5%	3 652	61.7%	8.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 001	2 001	254	12.7%	255	12.7%	250	12.5%	759	37.9%	254	64.7%	(1.4%)
Service charges - other	12	12	3	23.6%	2	15.0%	2	17.1%	7	55.7%	3	61.4%	(22.9%)
Rental of facilities and equipment	796	796	164	20.7%	156	19.5%	366	46.0%	686	86.2%	152	64.6%	140.3%
Interest earned - external investments	6 704	6 704	1 525	22.7%	1 124	16.8%	1 242	18.5%	3 890	58.0%	1 589	73.6%	(21.8%)
Interest earned - outstanding debtors	1 083	1 083	594	54.8%	452	41.8%	200	18.5%	1 246	115.1%	101	507.8%	97.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 257	1 257	175	13.9%	156	12.4%	198	15.8%	528	42.0%	256	57.4%	(22.7%)
Licences and permits	2 041	2 041	381	18.7%	365	17.9%	565	27.7%	1 311	64.3%	363	41.8%	55.9%
Agency services	687	687	182	26.5%	162	23.6%	216	31.4%	560	81.6%	122	52.9%	76.7%
Transfers recognised - operational	187 613	191 940	77 039	41.1%	61 910	33.0%	46 562	24.3%	185 511	96.7%	41 394	96.5%	12.5%
Other own revenue	1 176	1 176	261	22.2%	111	9.5%	249	21.2%	621	52.8%	232	.9%	7.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	344 322	254 291	70 595	20.5%	69 058	20.1%	58 938	23.2%	198 591	78.1%	69 139	41.9%	(14.8%)
Employee related costs	79 768	77 841	17 481	21.9%	18 061	22.6%	17 800	22.9%	53 343	68.5%	13 770	62.8%	29.3%
Remuneration of councillors	19 537	19 537	4 417	22.6%	4 501	23.0%	5 244	26.8%	14 161	72.5%	4 288	68.7%	22.3%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 500	20 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 428	1 428	87	6.1%	413	28.9%	43	3.0%	543	38.0%	21	37.8%	104.1%
Bulk purchases	22 121	22 121	9 980	45.1%	3 743	16.9%	4 958	22.4%	18 681	84.5%	5 034	83.8%	(1.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 696	3 496	665	18.0%	952	25.8%	721	20.6%	2 339	66.9%	770	53.7%	(6.3%)
Other expenditure	195 271	107 367	37 965	19.4%	41 388	21.2%	30 171	28.1%	109 524	102.0%	45 255	37.3%	(33.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(91 944)	2 414	24 765		2 151		(3 391)		23 525		(17 174)		
Transfers recognised - capital	69 444	69 444	20 783	29.9%	26 810	38.6%	10 489	15.1%	58 082	83.6%	24 076	69.9%	(56.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(22 500)	71 858	45 548		28 961		7 097		81 606		6 902		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(22 500)	71 858	45 548		28 961		7 097		81 606		6 902		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(22 500)	71 858	45 548		28 961		7 097		81 606		6 902		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(22 500)	71 858	45 548		28 961		7 097		81 606		6 902		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	93 606	95 268	24 198	25.9%	25 879	27.6%	15 155	15.9%	65 232	68.5%	32 452	31.4%	(53.3%)
National Government	69 522	52 563	17 201	24.7%	20 117	28.9%	3 475	6.6%	40 793	77.6%	19 227	62.5%	(81.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	6 353	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 522	52 563	17 201	24.7%	20 117	28.9%	3 475	6.6%	40 793	77.6%	25 579	72.1%	(86.4%)
Borrowing	-	-	816	-	-	-	3 797	-	4 613	-	-	-	(100.0%)
Internally generated funds	24 084	42 704	6 181	25.7%	5 762	23.9%	7 883	18.5%	19 826	46.4%	6 873	13.9%	14.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93 606	95 268	24 198	25.9%	25 879	27.6%	15 155	15.9%	65 232	68.5%	32 452	31.4%	(53.3%)
Governance and Administration	4 244	3 064	194	4.6%	755	17.8%	305	9.9%	1 254	40.9%	2 682	38.2%	(88.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	1 216	121.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 244	3 064	194	4.6%	755	17.8%	305	9.9%	1 254	40.9%	1 466	25.4%	(79.2%)
Community and Public Safety	3 517	3 567	742	21.1%	(742)	(21.1%)	-	-	-	-	880	21.0%	(100.0%)
Community & Social Services	2 690	2 540	682	25.3%	(682)	(25.3%)	-	-	-	-	467	28.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	827	1 027	60	7.3%	(60)	(7.3%)	-	-	-	-	413	14.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	56 286	58 196	12 272	21.8%	16 505	29.3%	5 599	9.6%	34 376	59.1%	16 656	41.3%	(66.4%)
Planning and Development	1 292	1 292	512	39.7%	-	-	398	30.8%	910	70.5%	-	18.3%	(100.0%)
Road Transport	54 994	56 904	11 760	21.4%	16 505	30.0%	5 201	9.1%	33 466	58.8%	16 656	41.9%	(68.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 560	30 441	10 990	37.2%	9 362	31.7%	9 251	30.4%	29 602	97.2%	12 234	21.9%	(24.4%)
Electricity	28 560	29 761	10 985	38.5%	9 366	32.8%	9 251	31.1%	29 602	99.5%	11 420	20.7%	(19.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	680	5	.5%	(5)	(.5%)	-	-	-	-	814	74.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	319 822	319 822	126 623	39.6%	102 334	32.0%	76 632	24.0%	305 588	95.5%	78 056	93.8%	(1.8%)
Property rates, penalties and collection charges	21 320	16 994	5 845	27.4%	5 588	26.2%	1 749	10.3%	13 182	77.6%	1 218	49.8%	43.6%
Service charges	27 702	27 702	5 167	18.7%	8 928	32.2%	7 034	25.4%	21 129	76.3%	5 391	71.8%	30.5%
Other revenue	5 957	5 957	6 446	108.2%	950	16.0%	1 594	26.8%	8 990	150.9%	968	56.7%	64.6%
Government - operating	187 613	191 940	78 552	41.9%	60 988	32.5%	45 629	23.8%	185 169	96.5%	45 074	99.2%	1.2%
Government - capital	69 444	69 444	28 494	41.0%	24 105	34.7%	19 184	27.6%	71 783	103.4%	23 849	100.2%	(19.6%)
Interest	7 786	7 786	2 118	27.2%	1 774	22.8%	1 442	18.5%	5 335	68.5%	1 556	85.1%	(7.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 216)	(237 783)	(59 827)	26.2%	(64 381)	28.2%	(48 907)	20.6%	(173 116)	72.8%	(41 012)	56.8%	19.3%
Suppliers and employees	(223 091)	(232 859)	(59 074)	26.5%	(63 016)	28.2%	(48 108)	20.7%	(170 198)	73.1%	(40 101)	55.2%	20.0%
Finance charges	(1 428)	(1 428)	(87)	6.1%	(413)	28.9%	(43)	3.0%	(543)	38.0%	(21)	37.8%	104.1%
Transfers and grants	(3 696)	(3 496)	(665)	18.0%	(952)	25.8%	(757)	21.7%	(2 374)	67.9%	(890)	166.8%	(14.9%)
Net Cash from/(used) Operating Activities	91 606	82 039	66 796	72.9%	37 952	41.4%	27 724	33.8%	132 473	161.5%	37 045	283.0%	(25.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 606)	(95 268)	(25 331)	36.9%	(26 109)	38.1%	(15 487)	16.3%	(66 927)	70.3%	(32 452)	31.4%	(52.3%)
Capital assets	(68 606)	(95 268)	(25 331)	36.9%	(26 109)	38.1%	(15 487)	16.3%	(66 927)	70.3%	(32 452)	31.4%	(52.3%)
Net Cash from/(used) Investing Activities	(68 606)	(95 268)	(25 331)	36.9%	(26 109)	38.1%	(15 487)	16.3%	(66 927)	70.3%	(32 452)	31.4%	(52.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	8 638	19.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	8 638	19.2%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 000)	(17 289)	(11 250)	45.0%	(6 039)	24.2%	-	-	(17 289)	100.0%	-	-	-
Repayment of borrowing	(25 000)	(17 289)	(11 250)	45.0%	(6 039)	24.2%	-	-	(17 289)	100.0%	-	-	-
Net Cash from/(used) Financing Activities	(25 000)	(17 289)	(11 250)	45.0%	(6 039)	24.2%	-	-	(17 289)	100.0%	8 638	19.2%	(100.0%)
Net Increase/(Decrease) in cash held	(2 000)	(30 518)	30 215	(1 510.7%)	5 805	(290.2%)	12 238	(40.1%)	48 257	(158.1%)	13 231	(74.6%)	(7.5%)
Cash/cash equivalents at the year begin:	27 553	85 835	85 823	311.5%	116 038	421.1%	121 842	141.9%	85 823	100.0%	185 333	105.2%	(34.3%)
Cash/cash equivalents at the year end:	25 553	55 317	116 038	454.1%	121 842	476.8%	134 080	242.4%	134 080	242.4%	198 564	982.3%	(32.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 044	17.5%	1 035	17.4%	154	2.6%	3 717	62.5%	5 950	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	601	3.7%	138	.9%	124	.8%	15 261	94.6%	16 125	56.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	83	3.1%	60	2.2%	55	2.0%	2 512	92.7%	2 710	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	235	23.1%	45	4.5%	38	3.8%	696	68.6%	1 015	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	200	7.5%	-	-	-	-	2 457	92.5%	2 657	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(601)	(217.1%)	150	54.4%	(103)	(37.3%)	830	300.0%	277	1.0%	-	-	-	-
Total By Income Source	1 563	5.4%	1 428	5.0%	268	.9%	25 474	88.7%	28 732	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(453)	(3.6%)	124	1.0%	(44)	(.3%)	12 956	103.0%	12 584	43.8%	-	-	-	-
Commercial	1 632	19.6%	1 139	13.7%	180	2.2%	5 355	64.5%	8 305	28.9%	-	-	-	-
Households	149	2.2%	118	1.7%	88	1.3%	6 586	94.9%	6 942	24.2%	-	-	-	-
Other	234	26.0%	47	5.2%	43	4.8%	576	64.0%	901	3.1%	-	-	-	-
Total By Customer Group	1 563	5.4%	1 428	5.0%	268	.9%	25 474	88.7%	28 732	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	722	67.4%	175	16.3%	20	1.9%	154	14.4%	1 071	100.0%
Total	722	67.4%	175	16.3%	20	1.9%	154	14.4%	1 071	100.0%

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nomaphelo Mnisi	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	117 665	123 028	46 367	39.4%	10 199	8.7%	35 162	28.6%	91 729	74.6%	24 085	52.4%	46.0%
Property rates	2 844	2 844	685	24.1%	685	24.1%	685	24.1%	2 054	72.2%	672	76.3%	1.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	280	280	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	87	-	87	-	87	-	260	-	66	-	31.1%
Rental of facilities and equipment	1 084	1 099	255	23.6%	255	23.6%	255	23.2%	766	69.7%	215	64.4%	18.6%
Interest earned - external investments	2 278	2 000	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	16	40	2	14.1%	2	14.1%	2	5.6%	7	16.8%	102	2 049.4%	(97.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 701	1 701	338	19.9%	338	19.9%	338	19.9%	1 013	59.6%	-	22.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 352	104 742	44 813	43.4%	4 526	4.4%	29 603	28.3%	78 943	75.4%	23 029	59.2%	28.5%
Other own revenue	6 111	10 322	188	3.1%	4 306	70.5%	4 192	40.6%	8 686	84.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	109 374	113 547	23 736	21.7%	29 090	26.6%	25 963	22.9%	78 789	69.4%	20 837	67.0%	24.6%
Employee related costs	45 888	44 568	12 071	26.3%	14 695	32.0%	13 830	31.0%	40 596	91.1%	10 936	83.4%	26.5%
Remuneration of councillors	11 292	11 292	1 228	10.9%	1 215	10.8%	1 489	13.2%	3 933	34.8%	1 194	40.2%	24.7%
Debt impairment	529	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 824	2 824	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 600	3 520	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 141	51 343	10 437	23.1%	13 180	29.2%	10 644	20.7%	34 261	66.7%	8 707	65.9%	22.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 291	9 481	22 632		(18 891)		9 199		12 940		3 248		
Transfers recognised - capital	103 245	103 484	37 201	36.0%	2 722	2.6%	25 316	24.5%	65 239	63.0%	51 236	93.7%	(50.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 536	112 966	59 833		(16 169)		34 515		78 179		54 484		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	111 536	112 966	59 833		(16 169)		34 515		78 179		54 484		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 536	112 966	59 833		(16 169)		34 515		78 179		54 484		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 536	112 966	59 833		(16 169)		34 515		78 179		54 484		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	111 536	112 966	11 822	10.6%	19 129	17.2%	18 514	16.4%	49 465	43.8%	21 431	59.4%	(13.6%)
National Government	55 286	95 286	4 389	7.9%	12 003	21.7%	8 465	8.9%	24 857	26.1%	18 731	62.3%	(54.8%)
Provincial Government	46 850	-	-	-	-	-	6 748	-	6 748	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 136	95 286	4 389	4.3%	12 003	11.8%	15 212	16.0%	31 605	33.2%	18 731	59.1%	(18.8%)
Borrowing	-	-	5 000	-	-	-	-	-	5 000	-	-	-	-
Internally generated funds	-	7 089	2 432	-	7 126	-	3 301	46.6%	12 860	181.4%	2 701	-	22.3%
Public contributions and donations	9 400	10 590	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 536	112 966	11 822	10.6%	19 129	17.2%	18 514	16.4%	49 465	43.8%	21 431	59.4%	(13.6%)
Governance and Administration	111 536	111 226	53	-	488	.4%	454	.4%	996	.9%	2 701	233.2%	(83.2%)
Executive & Council	110 436	109 726	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 100	1 500	53	4.8%	488	44.4%	454	30.3%	996	66.4%	2 701	233.2%	(83.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 740	11 769	-	18 641	-	18 060	1 037.9%	48 469	2 785.6%	18 731	115.1%	(3.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 740	11 769	-	18 641	-	18 060	1 037.9%	48 469	2 785.6%	18 731	115.1%	(3.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	220 910	226 513	84 848	38.4%	65 396	29.6%	53 525	23.6%	203 769	90.0%	65 687	163.3%	(18.5%)
Property rates, penalties and collection charges	2 844	2 844	704	24.8%	1 231	43.3%	944	33.2%	2 879	101.2%	545	69.9%	73.3%
Service charges	280	280	12	4.3%	18	6.3%	16	5.8%	46	16.3%	23	53.1%	(29.9%)
Other revenue	8 895	13 122	5 109	57.4%	4 968	55.9%	1 832	14.0%	11 909	90.8%	1 035	175.8%	77.1%
Government - operating	103 352	104 742	44 401	43.0%	37 684	36.5%	25 240	24.1%	107 326	102.5%	22 639	106 025.5%	11.5%
Government - capital	103 245	103 484	34 612	33.5%	21 493	20.8%	25 316	24.5%	81 421	78.7%	41 236	77.8%	(38.6%)
Interest	2 294	2 040	9	.4%	2	.1%	176	8.6%	187	9.2%	210	17.8%	(16.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 374)	(113 547)	(23 736)	21.7%	(29 090)	26.6%	(24 568)	21.6%	(77 393)	68.2%	(20 837)	65.3%	17.9%
Suppliers and employees	(109 274)	(113 447)	(23 736)	21.7%	(29 090)	26.6%	(24 568)	21.7%	(77 393)	68.2%	(20 837)	65.3%	17.9%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 536	112 966	61 112	54.8%	36 306	32.6%	28 957	25.6%	126 375	111.9%	44 850	1 836.8%	(35.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(112 966)	(11 822)	-	(18 675)	-	(16 376)	14.5%	(46 873)	41.5%	(21 431)	33.3%	(23.6%)
Capital assets	-	(112 966)	(11 822)	-	(18 675)	-	(16 376)	14.5%	(46 873)	41.5%	(21 431)	33.3%	(23.6%)
Net Cash from/(used) Investing Activities	-	(112 966)	(11 822)	-	(18 675)	-	(16 376)	14.5%	(46 873)	41.5%	(21 431)	33.3%	(23.6%)
Cash Flow from Financing Activities													
Receipts	-	-	7 089	-	-	-	-	-	7 089	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	7 089	-	-	-	-	-	7 089	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	7 089	-	-	-	-	-	7 089	-	-	-	-
Net Increase/(Decrease) in cash held	111 536	0	56 380	50.5%	17 631	15.8%	12 581	############	86 592	############	23 419	(71.1%)	(46.3%)
Cash/cash equivalents at the year begin:	9 319	-	-	-	56 380	605.0%	74 011	-	-	-	50 243	-	47.3%
Cash/cash equivalents at the year end:	120 855	0	56 380	46.7%	74 011	61.2%	86 592	2 886 402 600.0%	86 592	2 886 402 600.0%	73 662	(78.5%)	17.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	743	100.0%	-	-	-	-	-	-	743	95.7%
Auditor-General	33	100.0%	-	-	-	-	-	-	33	4.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	776	100.0%	-	-	-	-	-	-	776	100.0%

Contact Details

Municipal Manager	Mr Sindile Tantsi	039 258 0056
Financial Manager	Bongani Benxa	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	617 364	631 756	310 474	50.3%	135 669	22.0%	92 982	14.7%	539 125	85.3%	104 183	86.0%	(10.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 700	20 650	50	.2%	5 530	18.0%	1 771	8.6%	7 350	35.6%	-	-	(100.0%)
Service charges - sanitation revenue	3 459	2 409	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	133	-	-	-	1 416	-	1 549	-	4 659	-	(69.6%)
Rental of facilities and equipment	338	331	-	-	58	17.0%	75	22.6%	132	39.9%	71	52.2%	4.6%
Interest earned - external investments	25 000	12 000	3 522	14.1%	2 732	10.9%	2 500	20.8%	8 754	72.9%	5 964	80.4%	(58.1%)
Interest earned - outstanding debtors	12 000	200	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	409 733	370 728	306 430	74.8%	126 002	30.8%	87 141	23.5%	519 572	140.1%	98 311	171.2%	(11.4%)
Other own revenue	136 134	225 438	339	.2%	1 348	1.0%	81	-	1 768	.8%	(4 822)	(.9%)	(101.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	494 832	597 070	99 215	20.1%	119 643	24.2%	145 646	24.4%	364 504	61.0%	112 637	66.4%	29.3%
Employee related costs	195 322	204 489	43 130	22.1%	46 705	23.9%	32 917	16.1%	122 752	60.0%	38 895	72.7%	(15.4%)
Remuneration of councillors	9 001	9 001	2 048	22.8%	2 065	22.9%	1 697	18.9%	5 810	64.6%	2 215	76.2%	(23.4%)
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	3 750	75.0%	(100.0%)
Depreciation and asset impairment	52 500	42 500	-	-	-	-	-	-	-	-	12 500	75.0%	(100.0%)
Finance charges	1 140	1 140	528	46.4%	-	-	219	19.3%	748	65.6%	-	59.4%	(100.0%)
Bulk purchases	3 500	4 154	-	-	1 953	55.8%	689	16.6%	2 641	63.6%	1 043	56.4%	(34.0%)
Other Materials	41 182	35 726	28 590	69.4%	10 618	25.8%	6 319	17.7%	45 528	127.4%	2 018	69.1%	213.2%
Contracted services	-	-	-	-	1 682	-	1 558	-	3 240	-	3 031	68.0%	(48.6%)
Transfers and grants	15 000	17 000	-	-	9 275	61.8%	3 225	19.0%	12 500	73.5%	5 209	35.2%	(38.1%)
Other expenditure	162 188	268 059	24 918	15.4%	47 345	29.2%	99 021	36.9%	171 285	63.9%	43 976	59.6%	125.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	122 532	34 686	211 259		16 026		(52 664)		174 620		(8 454)		
Transfers recognised - capital	600 869	600 526	62 187	10.3%	222 067	37.0%	74 509	12.4%	358 763	59.7%	107 191	35.5%	(30.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	723 401	635 212	273 446		238 093		21 845		533 384		98 737		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	723 401	635 212	273 446		238 093		21 845		533 384		98 737		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	723 401	635 212	273 446		238 093		21 845		533 384		98 737		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	723 401	635 212	273 446		238 093		21 845		533 384		98 737		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	723 401	635 212	154 583	21.4%	208 555	28.8%	32 946	5.2%	396 084	62.4%	177 195	50.6%	(81.4%)
National Government	611 078	615 372	154 449	25.3%	206 445	33.8%	29 977	4.9%	390 872	63.5%	157 783	51.5%	(81.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	611 078	615 372	154 449	25.3%	206 445	33.8%	29 977	4.9%	390 872	63.5%	157 783	51.5%	(81.0%)
Borrowing	78 917	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 406	-	-	-	-	-	-	-	-	-	19 026	41.4%	(100.0%)
Public contributions and donations	-	19 840	134	-	2 109	-	2 969	15.0%	5 212	26.3%	386	-	668.4%
Capital Expenditure Standard Classification	723 401	635 212	154 583	21.4%	208 555	28.8%	32 946	5.2%	396 084	62.4%	177 195	50.6%	(81.4%)
Governance and Administration	9 610	15 390	3 558	37.0%	1 758	18.3%	2 819	18.3%	8 136	52.9%	3 329	53.6%	(15.3%)
Executive & Council	1 000	3 730	-	-	-	-	186	5.0%	186	5.0%	-	-	(100.0%)
Budget & Treasury Office	2 560	5 160	482	18.8%	657	25.7%	430	8.3%	1 570	30.4%	3 063	106.0%	(85.9%)
Corporate Services	6 050	6 500	3 076	50.8%	1 100	18.2%	2 203	33.9%	6 380	98.2%	266	27.9%	729.9%
Community and Public Safety	9 100	3 700	46	.5%	334	3.7%	149	4.0%	529	14.3%	334	6.0%	(55.2%)
Community & Social Services	9 100	3 700	46	.5%	334	3.7%	149	4.0%	529	14.3%	334	6.0%	(55.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	750	750	-	-	18	2.4%	-	-	18	2.4%	401	50.1%	(100.0%)
Planning and Development	750	750	-	-	18	2.4%	-	-	18	2.4%	401	50.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	703 941	615 372	150 978	21.4%	206 445	29.3%	29 977	4.9%	387 401	63.0%	173 132	51.4%	(82.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	703 941	615 372	150 978	21.4%	206 445	29.3%	29 977	4.9%	387 401	63.0%	173 132	51.4%	(82.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	617 360	1 340 423	220 929	35.8%	224 354	36.3%	170 618	12.7%	615 900	45.9%	304 331	70.3%	(43.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	34 159	34 159	750	2.2%	5 530	16.2%	5 161	15.1%	11 441	33.5%	4 659	87.6%	10.8%
Other revenue	136 468	136 130	339	.2%	1 405	1.0%	155	.1%	1 900	1.4%	(4 751)	7.4%	(103.3%)
Government - operating	409 733	409 733	154 131	37.6%	126 002	30.8%	87 515	21.4%	367 648	89.7%	98 311	143.5%	(11.0%)
Government - capital	-	723 401	62 187	-	88 685	-	75 287	10.4%	226 159	31.3%	200 147	57.6%	(62.4%)
Interest	37 000	37 000	3 522	9.5%	2 732	7.4%	2 500	6.8%	8 754	23.7%	5 964	97.5%	(58.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(432 932)	(427 332)	(99 215)	22.9%	(118 720)	27.4%	(143 488)	33.6%	(361 422)	84.6%	(97 292)	65.8%	47.5%
Suppliers and employees	(416 792)	(411 192)	(98 687)	23.7%	(109 445)	26.3%	(139 749)	34.0%	(347 880)	84.6%	(92 082)	67.5%	51.8%
Finance charges	(1 140)	(1 140)	(528)	46.4%	-	-	(514)	45.1%	(1 042)	91.4%	-	57.2%	(100.0%)
Transfers and grants	(15 000)	(15 000)	-	-	(9 275)	61.8%	(3 225)	21.5%	(12 500)	83.3%	(5 209)	33.6%	(38.1%)
Net Cash from/(used) Operating Activities	184 428	913 091	121 714	66.0%	105 634	57.3%	27 130	3.0%	254 478	27.9%	207 039	72.6%	(86.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(600 869)	(600 873)	(472 046)	78.6%	(161 405)	26.9%	(32 821)	5.5%	(666 273)	110.9%	(181 499)	55.2%	(81.9%)
Capital assets	(600 869)	(600 873)	(472 046)	78.6%	(161 405)	26.9%	(32 821)	5.5%	(666 273)	110.9%	(181 499)	55.2%	(81.9%)
Net Cash from/(used) Investing Activities	(600 869)	(600 873)	(472 046)	78.6%	(161 405)	26.9%	(32 821)	5.5%	(666 273)	110.9%	(181 499)	55.3%	(81.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(245)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(245)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(245)	(.1%)	(100.0%)
Net Increase/(Decrease) in cash held	(416 441)	312 218	(350 332)	84.1%	(55 771)	13.4%	(5 691)	(1.8%)	(411 795)	(131.9%)	25 295	53.1%	(122.5%)
Cash/cash equivalents at the year begin:	-	-	2 604	-	(347 728)	-	(403 500)	-	2 604	-	177 587	11.2%	(327.2%)
Cash/cash equivalents at the year end:	(416 441)	312 218	(347 728)	83.5%	(403 500)	96.9%	(409 191)	(131.1%)	(409 191)	(131.1%)	202 882	33.9%	(301.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 599	1.6%	2 074	2.1%	1 691	1.7%	91 590	94.5%	96 955	87.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	222	1.9%	215	1.8%	212	1.8%	11 198	94.5%	11 848	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	9	19.4%	1	2.7%	1	2.7%	36	75.1%	47	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	545	27.7%	1 422	72.3%	1 966	1.8%	-	-	-	-
Total By Income Source	1 831	1.7%	2 291	2.1%	2 449	2.2%	104 246	94.1%	110 816	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	190	1.0%	204	1.0%	212	1.1%	19 392	97.0%	19 998	18.0%	-	-	-	-
Commercial	947	1.6%	1 524	2.5%	956	1.6%	56 744	94.3%	60 171	54.3%	-	-	-	-
Households	694	2.3%	563	1.8%	1 281	4.2%	28 109	91.7%	30 647	27.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 831	1.7%	2 291	2.1%	2 449	2.2%	104 246	94.1%	110 816	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 334	11.1%	432	1.4%	920	3.1%	25 434	84.4%	30 120	100.0%
Total	3 334	11.1%	432	1.4%	920	3.1%	25 434	84.4%	30 120	100.0%

Contact Details

Municipal Manager	Mr ZAMILE SIKHUNDLA	039 254 5000
Financial Manager	Mr L Fokazi	039 254 5000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	6 740 247	6 071 537	1 708 295	25.3%	1 098 256	16.3%	1 351 141	22.3%	4 157 692	68.5%	1 368 981	76.6%	(1.3%)
Property rates	913 073	745 311	212 258	23.2%	64 646	7.1%	258 330	34.7%	535 235	71.8%	230 724	74.8%	12.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 411 023	2 275 719	673 159	27.9%	455 199	18.9%	448 561	19.7%	1 576 918	69.3%	394 880	67.8%	13.6%
Service charges - water revenue	876 185	663 676	189 778	21.7%	142 939	16.3%	170 822	25.7%	503 540	75.9%	205 106	84.9%	(16.7%)
Service charges - sanitation revenue	235 259	197 101	90 732	38.6%	12 828	5.5%	89 805	45.6%	193 364	98.1%	53 621	73.7%	67.5%
Service charges - refuse revenue	93 138	89 486	35 813	38.5%	6 481	7.0%	36 411	40.7%	78 706	88.0%	19 934	74.9%	82.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 298	33 298	5 210	15.6%	4 766	14.3%	5 204	15.6%	15 180	45.6%	4 930	53.8%	5.6%
Interest earned - external investments	154 382	71 141	35 845	23.2%	31 161	20.2%	(32 037)	(45.0%)	34 969	49.2%	47 024	73.1%	(168.1%)
Interest earned - outstanding debtors	161 227	155 007	48 893	30.3%	22 973	14.2%	49 483	31.9%	121 348	78.3%	49 368	74.3%	.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 361	71 361	1 683	2.3%	1 465	2.0%	1 206	1.7%	4 354	6.1%	1 489	59.1%	(19.0%)
Licences and permits	1 010	1 010	257	25.4%	141	13.9%	150	14.9%	548	54.2%	29	14.6%	418.0%
Agency services	7 105	6 500	1 197	16.8%	1 197	16.8%	1 197	18.4%	3 591	55.2%	(1 453)	46.0%	(182.4%)
Transfers recognised - operational	615 255	631 149	249 905	40.6%	192 695	31.3%	149 163	23.6%	591 763	93.8%	158 150	95.5%	(5.7%)
Other own revenue	1 166 392	1 130 508	163 564	14.0%	161 766	13.9%	172 844	15.3%	498 175	44.1%	205 180	84.8%	(15.8%)
Gains on disposal of PPE	540	270	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	6 206 926	5 938 210	1 366 019	22.0%	1 431 669	23.1%	1 306 178	22.0%	4 103 866	69.1%	1 195 940	67.2%	9.2%
Employee related costs	1 711 051	1 542 519	344 700	20.1%	351 452	20.5%	436 027	28.3%	1 132 179	73.4%	312 709	66.8%	39.4%
Remuneration of councillors	54 216	54 216	12 595	23.2%	12 639	23.3%	15 026	27.7%	40 260	74.3%	12 040	69.9%	24.8%
Debt impairment	242 626	242 626	60 657	25.0%	60 657	25.0%	60 657	25.0%	181 970	75.0%	53 657	75.0%	13.0%
Depreciation and asset impairment	527 384	491 877	29 152	5.5%	200 309	38.0%	105 215	21.4%	334 676	68.0%	79 707	75.0%	32.0%
Finance charges	224 941	142 470	29 053	12.9%	53 200	23.7%	(32 348)	(22.7%)	49 905	35.0%	40 114	56.1%	(180.6%)
Bulk purchases	1 728 414	1 728 414	522 769	30.2%	381 543	22.1%	383 330	22.2%	1 287 642	74.5%	364 714	79.0%	5.1%
Other Materials	423 657	439 835	60 149	14.2%	130 481	30.8%	73 750	16.8%	264 380	60.1%	55 788	49.0%	32.2%
Contracted services	401 957	432 443	73 215	18.2%	110 201	27.4%	80 933	18.7%	264 349	61.1%	52 091	62.2%	55.4%
Transfers and grants	117 571	80 042	66 757	56.8%	(47 783)	(40.6%)	61 216	76.5%	80 190	100.2%	8 730	50.4%	601.2%
Other expenditure	775 109	783 768	166 972	21.5%	178 970	23.1%	122 371	15.6%	468 314	59.8%	216 391	58.2%	(43.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	533 321	133 328	342 277		(333 413)		44 963		53 826		173 041		
Transfers recognised - capital	754 004	860 866	-	-	-	-	-	-	-	-	2 490	.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 287 325	994 193	342 277		(333 413)		44 963		53 826		175 531		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	1 058 762	57.2%	265 256	42.6%	33.8%
National Government	754 004	854 583	104 519	13.9%	147 582	19.6%	164 912	19.3%	417 013	48.8%	177 874	46.1%	(7.3%)
Provincial Government	-	2 598	160	-	-	-	-	-	160	6.1%	119	77.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	754 004	857 181	104 679	13.9%	147 582	19.6%	164 912	19.2%	417 172	48.7%	177 993	47.1%	(7.3%)
Borrowing	514 256	528 929	76 317	14.8%	153 574	29.9%	88 905	16.8%	318 796	60.3%	10 287	29.6%	764.3%
Internally generated funds	504 678	444 116	60 397	12.0%	154 847	30.7%	96 534	21.7%	311 778	70.2%	74 220	41.5%	30.1%
Public contributions and donations	20 953	20 953	1 100	5.2%	5 317	25.4%	4 598	21.9%	11 015	52.6%	2 757	47.9%	66.8%
Capital Expenditure Standard Classification	1 793 891	1 851 179	242 492	13.5%	461 321	25.7%	354 949	19.2%	1 058 762	57.2%	265 256	42.6%	33.8%
Governance and Administration	145 151	146 183	12 578	8.7%	38 702	26.7%	23 350	16.0%	74 630	51.1%	23 745	50.7%	(1.7%)
Executive & Council	20 000	20 000	-	-	7 217	36.1%	7 228	36.1%	14 444	72.2%	3 917	72.5%	84.5%
Budget & Treasury Office	5 605	5 605	24	.4%	978	17.4%	628	11.2%	1 631	29.1%	1 141	23.6%	(45.0%)
Corporate Services	119 546	120 579	12 553	10.5%	30 508	25.5%	15 494	12.9%	58 556	48.6%	18 687	51.3%	(17.1%)
Community and Public Safety	130 841	143 112	7 285	5.6%	42 673	32.6%	20 326	14.2%	70 284	49.1%	21 155	37.9%	(3.9%)
Community & Social Services	55 617	60 707	4 014	7.2%	4 762	8.6%	11 132	18.3%	19 909	32.8%	13 074	44.1%	(14.9%)
Sport And Recreation	13 040	13 266	1 111	8.5%	4 786	36.7%	686	5.2%	6 582	49.6%	6 937	47.2%	(90.1%)
Public Safety	11 984	8 939	580	4.8%	2 078	17.3%	1 379	15.4%	4 037	45.2%	1 144	24.1%	20.5%
Housing	50 200	60 200	1 579	3.1%	31 047	61.8%	7 129	11.8%	39 756	66.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	465 792	489 815	52 962	11.4%	93 513	20.1%	84 730	17.3%	231 205	47.2%	35 907	26.3%	136.0%
Planning and Development	184 742	159 495	3 976	2.2%	24 043	13.0%	11 151	7.0%	39 171	24.6%	10 808	16.2%	3.2%
Road Transport	281 050	326 384	48 836	17.4%	67 649	24.1%	73 252	22.4%	189 737	58.1%	24 891	33.4%	194.3%
Environmental Protection	-	3 936	150	-	1 821	-	327	8.3%	2 298	58.4%	208	3.7%	57.3%
Trading Services	1 051 356	1 069 319	169 667	16.1%	286 432	27.2%	226 543	21.2%	682 642	63.8%	182 950	47.5%	23.8%
Electricity	325 357	246 123	24 743	7.6%	80 084	24.6%	48 054	19.5%	152 881	62.1%	66 106	51.1%	(27.3%)
Water	255 063	311 033	19 058	7.5%	69 671	27.3%	57 546	18.5%	146 275	47.0%	60 903	43.6%	(5.5%)
Waste Water Management	456 137	499 363	124 483	27.3%	134 322	29.4%	119 288	23.9%	378 093	75.7%	53 730	48.8%	122.0%
Waste Management	14 800	12 800	1 383	9.3%	2 354	15.9%	1 655	12.9%	5 393	42.1%	2 211	50.5%	(25.1%)
Other	750	2 750	-	-	-	-	-	-	-	-	1 500	95.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	6 860 892	6 860 892	1 736 926	25.3%	1 793 100	26.1%	1 552 403	22.6%	5 082 428	74.1%	1 303 928	81.3%	19.1%
Property rates, penalties and collection charges	817 200	817 200	121 809	14.9%	325 472	39.8%	263 607	32.3%	710 887	87.0%	107 524	71.4%	145.2%
Service charges	3 397 854	3 397 854	861 735	25.4%	671 799	19.8%	665 582	19.6%	2 199 116	64.7%	675 459	76.8%	(1.5%)
Other revenue	951 118	951 118	115 101	12.1%	330 256	34.7%	228 280	24.0%	673 637	70.8%	104 003	73.6%	119.5%
Government - operating	615 255	615 255	251 144	40.8%	204 330	33.2%	156 461	25.4%	611 935	99.5%	168 240	114.2%	(7.0%)
Government - capital	754 004	754 004	373 249	49.5%	239 248	31.7%	223 411	29.6%	835 908	110.9%	234 690	99.9%	(4.8%)
Interest	325 460	325 460	13 888	4.3%	21 995	6.8%	15 062	4.6%	50 944	15.7%	14 013	18.4%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 090 195)	(5 090 195)	(1 466 776)	28.8%	(1 352 145)	26.6%	(1 182 445)	23.2%	(4 001 366)	78.6%	(978 845)	71.5%	20.8%
Suppliers and employees	(4 841 808)	(4 841 808)	(1 460 468)	30.2%	(1 323 724)	27.3%	(917 658)	19.0%	(3 701 850)	76.5%	(972 089)	72.0%	(5.6%)
Finance charges	(205 371)	(205 371)	(5 097)	2.5%	(27 902)	13.6%	(209 720)	102.1%	(242 720)	118.2%	(5 182)	25.9%	3 947.0%
Transfers and grants	(43 016)	(43 016)	(1 211)	2.8%	(519)	1.2%	(55 067)	128.0%	(56 797)	132.0%	(1 574)	97.9%	3 397.6%
Net Cash from/(used) Operating Activities	1 770 697	1 770 697	270 149	15.3%	440 955	24.9%	369 957	20.9%	1 081 062	61.1%	325 083	144.1%	13.8%
Cash Flow from Investing Activities													
Receipts	540	540	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	540	540	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Capital assets	(1 588 280)	(1 588 280)	(383 443)	24.1%	(450 186)	28.3%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Net Cash from/(used) Investing Activities	(1 587 741)	(1 587 741)	(383 443)	24.2%	(450 186)	28.4%	(398 659)	25.1%	(1 232 287)	77.6%	(271 252)	60.9%	47.0%
Cash Flow from Financing Activities													
Receipts	179 000	179 000	588	.3%	489	.3%	173 411	96.9%	174 488	97.5%	169 400	39.7%	2.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	173 000	173 000	-	-	-	-	173 000	100.0%	173 000	100.0%	168 797	39.5%	2.5%
Increase (decrease) in consumer deposits	6 000	6 000	588	9.8%	489	8.2%	411	6.8%	1 488	24.8%	604	70.4%	(31.9%)
Payments	(131 136)	(131 136)	(1 914)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(19 693)	15.0%	(1 925)	26.7%	7.9%
Repayment of borrowing	(131 136)	(131 136)	(1 914)	1.5%	(15 701)	12.0%	(2 077)	1.6%	(19 693)	15.0%	(1 925)	26.7%	7.9%
Net Cash from/(used) Financing Activities	47 864	47 864	(1 325)	(2.8%)	(15 212)	(31.8%)	171 334	358.0%	154 796	323.4%	167 475	40.5%	2.3%
Net Increase/(Decrease) in cash held	230 821	230 821	(114 619)	(49.7%)	(24 443)	(10.6%)	142 632	61.8%	3 570	1.5%	221 306	(435.8%)	(35.5%)
Cash/cash equivalents at the year begin:	449 335	449 335	676 294	150.5%	561 675	125.0%	537 232	119.6%	676 294	150.5%	880 922	100.0%	(39.0%)
Cash/cash equivalents at the year end:	680 156	680 156	561 675	82.6%	537 232	79.0%	679 864	100.0%	679 864	100.0%	1 102 228	209.7%	(38.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	112 161	9.0%	55 429	4.4%	60 855	4.9%	1 023 694	81.8%	1 252 139	36.1%	-	-	1 110 525	88.0%
Trade and Other Receivables from Exchange Transactions - Electricity	115 727	19.9%	31 957	5.5%	18 396	3.2%	415 408	71.4%	581 488	16.8%	-	-	225 969	38.0%
Receivables from Non-exchange Transactions - Property Rates	65 764	9.0%	36 614	5.0%	60 966	8.3%	567 066	77.6%	730 411	21.1%	196 397	26.9%	387 710	53.0%
Receivables from Exchange Transactions - Waste Water Management	20 316	6.9%	12 453	4.2%	15 850	5.4%	245 619	83.5%	294 239	8.5%	-	-	236 475	80.0%
Receivables from Exchange Transactions - Waste Management	6 336	5.3%	3 946	3.3%	3 573	3.0%	105 334	88.4%	119 189	3.4%	-	-	114 063	95.0%
Receivables from Exchange Transactions - Property Rental Debtors	262	.5%	469	.9%	452	.8%	53 057	97.8%	54 239	1.6%	-	-	47 468	87.0%
Interest on Arrear Debtor Accounts	17 764	4.5%	15 988	4.1%	14 626	3.7%	345 512	87.7%	393 890	11.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 372	8.5%	2 775	7.0%	3 581	9.0%	30 054	75.5%	39 781	1.1%	-	-	26 586	66.0%
Total By Income Source	341 702	9.9%	159 632	4.6%	178 299	5.1%	2 785 745	80.4%	3 465 377	100.0%	196 397	5.7%	2 148 797	62.0%
Debtors Age Analysis By Customer Group														
Organs of State	33 762	8.7%	26 853	6.9%	63 564	16.4%	263 259	67.9%	387 438	11.2%	-	-	-	-
Commercial	191 677	20.2%	49 733	5.2%	33 641	3.5%	675 684	71.1%	950 735	27.4%	-	-	-	-
Households	116 262	5.5%	83 047	3.9%	81 093	3.8%	1 846 802	86.8%	2 127 204	61.4%	196 397	9.2%	2 148 797	101.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	341 702	9.9%	159 632	4.6%	178 299	5.1%	2 785 745	80.4%	3 465 377	100.0%	196 397	5.7%	2 148 797	62.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	103 905	100.0%	-	-	-	-	-	-	103 905	50.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60 065	58.0%	15 763	15.2%	4 659	4.5%	23 138	22.3%	103 626	49.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	163 970	79.0%	15 763	7.6%	4 659	2.2%	23 138	11.1%	207 531	100.0%

Contact Details

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr E M Mohlahlo	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	132 927	115 544	36 826	27.7%	30 539	23.0%	27 950	24.2%	95 315	82.5%	10 820	42.8%	158.3%
Property rates	15 946	14 836	3 630	22.8%	3 789	23.8%	3 609	24.3%	11 028	74.3%	3 052	76.6%	18.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 591	17 525	4 622	18.1%	3 445	13.5%	4 618	26.4%	12 685	72.4%	1 430	19.3%	223.0%
Service charges - water revenue	8 413	7 824	1 840	21.9%	1 761	20.9%	2 506	32.0%	6 108	78.1%	1 582	66.0%	58.4%
Service charges - sanitation revenue	7 780	8 558	2 310	29.7%	2 363	30.4%	2 364	27.6%	7 037	82.2%	2 218	90.2%	6.6%
Service charges - refuse revenue	7 540	8 143	2 168	28.8%	2 222	29.5%	2 223	27.3%	6 613	81.2%	2 079	84.5%	7.0%
Service charges - other	-	-	-	-	9	-	-	-	9	-	-	-	-
Rental of facilities and equipment	478	478	65	13.6%	56	11.8%	66	13.9%	188	39.2%	62	42.8%	7.7%
Interest earned - external investments	3 710	878	518	14.0%	300	8.1%	64	7.2%	882	100.4%	398	48.6%	(84.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	5	4	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	-	-	-	-	2	4.4%	2	4.4%	-	-	(100.0%)
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 514	53 514	21 673	40.5%	16 595	31.0%	12 446	23.3%	50 714	94.8%	-	29.7%	(100.0%)
Other own revenue	9 891	3 725	-	-	-	-	51	1.4%	51	1.4%	-	5.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 636	115 544	22 350	16.9%	21 781	16.4%	20 638	17.9%	64 769	56.1%	22 074	50.0%	(6.5%)
Employee related costs	40 667	41 941	9 728	23.9%	10 204	25.1%	10 901	26.0%	30 833	73.5%	9 707	76.0%	12.3%
Remuneration of councillors	3 265	3 378	797	24.4%	796	24.4%	930	27.5%	2 524	74.7%	703	63.3%	32.3%
Debt impairment	5 678	5 678	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	50	-	-	-	-	-	-	-	-	-	.1%	-
Bulk purchases	27 982	24 782	6 008	21.5%	4 911	17.6%	4 928	19.9%	15 847	63.9%	5 301	62.9%	(7.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 000	2 296	1 707	170.7%	509	50.9%	114	5.0%	2 330	101.5%	1 040	136.0%	(89.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 044	18 419	4 110	11.7%	5 360	15.3%	3 765	20.4%	13 236	71.9%	5 323	37.0%	(29.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	290	(0)	14 476		8 758		7 312		30 546		(11 254)		
Transfers recognised - capital	-	18 645	5 899	-	5 153	-	5 926	31.8%	16 978	91.1%	-	13.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	66 807	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 097	18 645	20 375		13 911		13 238		47 524		(11 254)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	67 097	18 645	20 375		13 911		13 238		47 524		(11 254)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 097	18 645	20 375		13 911		13 238		47 524		(11 254)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 097	18 645	20 375		13 911		13 238		47 524		(11 254)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	66 807	22 219	1 990	3.0%	7 287	10.9%	3 126	14.1%	12 404	55.8%	4 781	24.9%	(34.6%)
National Government	62 497	18 645	1 124	1.8%	6 564	10.5%	2 993	16.1%	10 682	57.3%	3 304	18.7%	(9.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 497	18 645	1 124	1.8%	6 564	10.5%	2 993	16.1%	10 682	57.3%	3 304	18.7%	(9.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 310	3 574	866	20.1%	723	16.8%	133	3.7%	1 722	48.2%	1 476	72.0%	(91.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 807	22 219	1 990	3.0%	7 287	10.9%	3 126	14.1%	12 404	55.8%	4 781	24.9%	(34.6%)
Governance and Administration	610	420	861	141.2%	692	113.4%	65	15.4%	1 618	385.4%	57	94.3%	13.8%
Executive & Council	195	123	12	5.9%	14	7.4%	8	6.4%	34	27.5%	-	13.6%	(100.0%)
Budget & Treasury Office	168	50	850	506.0%	677	403.1%	56	112.2%	1 583	3 166.4%	55	188.4%	1.6%
Corporate Services	247	247	-	-	-	-	1	.3%	1	.3%	2	40.9%	(55.6%)
Community and Public Safety	3 102	2 810	193	6.2%	93	3.0%	25	.9%	311	11.1%	981	31.8%	(97.4%)
Community & Social Services	692	328	4	.6%	-	-	25	7.7%	30	9.0%	-	-	(100.0%)
Sport And Recreation	2 410	2 482	188	7.8%	93	3.9%	-	-	282	11.3%	981	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 049	499	-	-	-	-	824	165.1%	824	165.1%	1 084	41.6%	(24.0%)
Planning and Development	150	15	-	-	-	-	-	-	-	-	-	-	-
Road Transport	899	484	-	-	-	-	824	170.2%	824	170.2%	1 084	41.7%	(24.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	62 046	18 491	936	1.5%	6 502	10.5%	2 213	12.0%	9 651	52.2%	2 659	16.9%	(16.8%)
Electricity	5 432	6 020	256	4.7%	2 748	50.6%	395	6.6%	3 399	56.5%	1 572	103.8%	(74.9%)
Water	600	600	-	-	23	3.9%	43	7.2%	67	11.2%	17	3.2%	154.6%
Waste Water Management	53 461	11 527	679	1.3%	3 731	7.0%	1 774	15.4%	6 185	53.7%	1 070	16.2%	65.8%
Waste Management	2 553	344	-	-	-	-	-	-	-	-	-	18.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	175 471	131 344	38 346	21.9%	30 506	17.4%	30 211	23.0%	99 063	75.4%	23 701	44.3%	27.5%
Property rates, penalties and collection charges	13 554	14 836	1 995	14.7%	2 659	19.6%	3 175	21.4%	7 829	52.8%	1 847	11.2%	71.9%
Service charges	32 609	42 050	6 191	19.0%	5 497	16.9%	6 807	16.2%	18 495	44.0%	5 988	37.0%	13.7%
Other revenue	10 324	920	244	2.4%	302	2.9%	1 193	129.8%	1 740	189.2%	274	-	335.7%
Government - operating	53 514	53 514	23 873	44.6%	16 595	31.0%	13 046	24.4%	53 514	100.0%	13 592	97.5%	(4.0%)
Government - capital	62 497	16 978	5 899	9.4%	5 153	8.2%	5 926	34.9%	16 978	100.0%	2 000	20.5%	196.3%
Interest	2 968	3 047	144	4.9%	300	10.1%	64	2.1%	508	16.7%	-	.6%	(100.0%)
Dividends	5	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 565)	(90 866)	(22 350)	14.0%	(21 745)	13.6%	(20 616)	22.7%	(64 711)	71.2%	(21 904)	60.4%	(5.9%)
Suppliers and employees	(105 401)	(90 816)	(22 342)	21.2%	(21 724)	20.6%	(20 591)	22.7%	(64 658)	71.2%	(21 886)	89.9%	(5.9%)
Finance charges	(21 677)	(50)	(8)	-	(21)	.1%	(24)	48.0%	(54)	107.2%	(18)	.1%	31.5%
Transfers and grants	(32 487)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	15 905	40 478	15 996	100.6%	8 761	55.1%	9 595	23.7%	34 352	84.9%	1 796	24.7%	434.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 607)	(18 645)	(1 990)	3.0%	(7 287)	10.9%	(3 126)	16.8%	(12 404)	66.5%	(4 781)	24.9%	(34.6%)
Capital assets	(66 607)	(18 645)	(1 990)	3.0%	(7 287)	10.9%	(3 126)	16.8%	(12 404)	66.5%	(4 781)	24.9%	(34.6%)
Net Cash from/(used) Investing Activities	(66 607)	(18 645)	(1 990)	3.0%	(7 287)	10.9%	(3 126)	16.8%	(12 404)	66.5%	(4 781)	15.1%	(34.6%)
Cash Flow from Financing Activities													
Receipts	(713)	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(713)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(713)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(51 415)	21 833	14 006	(27.2%)	1 473	(2.9%)	6 469	29.6%	21 948	100.5%	(2 984)	41.2%	(316.8%)
Cash/cash equivalents at the year begin:	15 900	3 079	3 079	19.4%	17 085	107.5%	18 558	602.8%	3 079	100.0%	33 267	893.0%	(44.2%)
Cash/cash equivalents at the year end:	(35 515)	24 912	17 085	(48.1%)	18 558	(52.3%)	25 027	100.5%	25 027	100.5%	30 283	92.6%	(17.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	730	74.3%	78	8.0%	45	4.6%	129	13.2%	983	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	730	74.3%	78	8.0%	45	4.6%	129	13.2%	983	100.0%

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Manjiya	053 205 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	231 799	248 109	53 297	23.0%	72 885	31.4%	11 293	4.6%	137 475	55.4%	41 252	62.1%	(72.6%)
Property rates	19 568	20 290	3 945	20.2%	5 797	29.6%	1 250	6.2%	10 992	54.2%	4 457	74.7%	(71.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 319	54 319	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 637	29 218	5 825	24.6%	6 240	26.4%	2 721	9.3%	14 786	50.6%	7 697	112.7%	(64.7%)
Service charges - sanitation revenue	12 642	12 807	3 231	25.6%	3 168	25.1%	3 148	24.6%	9 547	74.5%	2 759	72.9%	14.1%
Service charges - refuse revenue	9 198	9 284	2 328	25.3%	2 293	24.9%	2 286	24.6%	6 908	74.4%	2 026	74.5%	12.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 126	1 126	-	-	-	-	108	9.6%	108	9.6%	-	-	(100.0%)
Interest earned - external investments	623	887	-	-	-	-	101	11.3%	101	11.3%	-	-	(100.0%)
Interest earned - outstanding debtors	4 586	7 741	-	-	-	-	1 591	20.6%	1 591	20.6%	1 410	-	12.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	123	80	-	-	-	-	31	39.3%	31	39.3%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 263	82 263	37 874	46.0%	55 209	67.1%	-	-	93 083	113.2%	22 712	100.2%	(100.0%)
Other own revenue	23 714	30 094	94	.4%	178	.7%	56	.2%	328	1.1%	191	2.6%	(70.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	318 957	348 752	39 840	12.5%	28 297	8.9%	33 394	9.6%	101 532	29.1%	39 952	42.4%	(16.4%)
Employee related costs	85 481	85 185	17 827	20.9%	19 272	22.5%	24 757	29.1%	61 856	72.6%	22 870	85.6%	8.3%
Remuneration of councillors	4 500	4 000	1 125	25.0%	1 125	25.0%	1 010	25.2%	3 260	81.5%	1 125	75.0%	(10.2%)
Debt impairment	26 335	39 005	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 313	72 874	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	1 095	-	1 095	-	-	-	(100.0%)
Bulk purchases	69 099	69 099	1 871	2.7%	1 325	1.9%	3 808	5.5%	7 005	10.1%	11 187	50.5%	(66.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	168	-	168	-	-	-	(100.0%)
Transfers and grants	23 419	23 419	-	-	-	-	530	2.3%	530	2.3%	-	-	(100.0%)
Other expenditure	40 811	55 171	19 018	46.6%	6 575	16.1%	2 027	3.7%	27 619	50.1%	4 770	38.4%	(57.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(87 159)	(100 643)	13 457		44 588		(22 102)		35 943		1 300		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	10 087	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(87 159)	(100 643)	13 457		44 588		(22 102)		35 943		11 387		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(87 159)	(100 643)	13 457		44 588		(22 102)		35 943		11 387		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(87 159)	(100 643)	13 457		44 588		(22 102)		35 943		11 387		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(87 159)	(100 643)	13 457		44 588		(22 102)		35 943		11 387		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	56 714	45 701	1 770	3.1%	2 117	3.7%	842	1.8%	4 729	10.3%	6 101	55.9%	(86.2%)
National Government	54 964	44 701	1 770	3.2%	2 117	3.9%	842	1.9%	4 729	10.6%	6 101	58.9%	(86.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 964	44 701	1 770	3.2%	2 117	3.9%	842	1.9%	4 729	10.6%	6 101	58.9%	(86.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 750	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 714	45 701	1 770	3.1%	2 117	3.7%	842	1.8%	4 729	10.3%	6 101	55.9%	(86.2%)
Governance and Administration	-	734	257	-	168	-	111	15.1%	536	73.0%	-	3.9%	(100.0%)
Executive & Council	-	734	257	-	168	-	111	15.1%	536	73.0%	-	3.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 997	4 247	209	4.2%	108	2.2%	147	3.5%	464	10.9%	928	-	(84.1%)
Community & Social Services	1 750	1 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 247	3 247	209	6.5%	108	3.3%	147	4.5%	464	14.3%	928	-	(84.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	393	393	-	-	635	161.6%	-	-	635	161.6%	-	306.2%	-
Planning and Development	-	-	-	-	112	-	-	-	112	-	-	-	-
Road Transport	393	393	-	-	523	133.2%	-	-	523	133.2%	-	301.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 590	40 327	1 304	2.6%	1 206	2.4%	584	1.4%	3 094	7.7%	5 173	38.7%	(88.7%)
Electricity	7 006	7 006	-	-	-	-	-	-	-	-	-	-	-
Water	33 012	23 012	-	-	-	-	-	-	-	-	2 241	47.9%	(100.0%)
Waste Water Management	3 561	3 561	1 304	36.6%	190	5.3%	52	1.5%	1 546	43.4%	-	59.6%	(100.0%)
Waste Management	7 011	6 748	-	-	1 016	14.5%	532	7.9%	1 548	22.9%	2 932	32.3%	(81.8%)
Other	734	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	266 536	292 684	58 421	21.9%	9 065	3.4%	6 410	2.2%	73 896	25.2%	38 842	53.1%	(83.5%)
Property rates, penalties and collection charges	19 568	20 290	2 649	13.5%	2 306	11.8%	547	2.7%	5 502	27.1%	3 189	5.9%	(82.9%)
Service charges	99 796	105 628	3 323	3.3%	4 102	4.1%	2 207	2.1%	9 632	9.1%	2 785	-	(20.7%)
Other revenue	9 945	30 094	79	.8%	630	6.3%	3 656	12.1%	4 366	14.5%	69	-	5 185.6%
Government - operating	82 263	82 263	35 729	43.4%	521	.6%	-	-	36 250	44.1%	22 712	99.8%	(100.0%)
Government - capital	54 964	45 701	16 641	30.3%	1 505	2.7%	-	-	18 146	39.7%	10 087	94.9%	(100.0%)
Interest	-	8 628	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	80	-	-	-	-	-	-	-	-	-	-	-
Payments	(209 538)	(237 155)	(37 641)	18.0%	(29 793)	14.2%	(19 804)	8.4%	(87 238)	36.8%	(27 424)	33.1%	(27.8%)
Suppliers and employees	(209 538)	(213 736)	(37 641)	18.0%	(29 793)	14.2%	(19 804)	9.3%	(87 238)	40.8%	(27 424)	33.1%	(27.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(23 419)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 998	55 529	20 780	36.5%	(20 728)	(36.4%)	(13 394)	(24.1%)	(13 343)	(24.0%)	11 419	4 753.7%	(217.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 964)	(45 701)	(1 662)	3.0%	(1 878)	3.4%	-	-	(3 540)	7.7%	-	-	-
Capital assets	(54 964)	(45 701)	(1 662)	3.0%	(1 878)	3.4%	-	-	(3 540)	7.7%	-	-	-
Net Cash from/(used) Investing Activities	(54 964)	(45 701)	(1 662)	3.0%	(1 878)	3.4%	-	-	(3 540)	7.7%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 034	9 828	19 118	940.1%	(22 606)	(1 111.6%)	(13 394)	(136.3%)	(16 882)	(171.8%)	11 419	4 753.7%	(217.3%)
Cash/cash equivalents at the year begin:	1 053	-	-	-	19 118	1 815.5%	(3 488)	-	-	-	38 638	-	(109.0%)
Cash/cash equivalents at the year end:	3 087	9 828	19 118	619.4%	(3 488)	(113.0%)	(16 882)	(171.8%)	(16 882)	(171.8%)	50 056	4 753.7%	(133.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso Mekhoe	051 713 9243

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	153 349	151 434	37 775	24.6%	22 871	14.9%	28 906	19.1%	89 552	59.1%	21 033	53.8%	37.4%
Property rates	11 627	9 792	1 631	14.0%	3 386	29.1%	3 002	30.7%	8 018	81.9%	1 071	38.5%	180.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 420	32 420	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	10 890	10 890	3 662	33.6%	3 367	30.9%	5 556	51.0%	12 585	115.6%	1 310	35.1%	324.1%
Service charges - sanitation revenue	10 832	10 832	2 426	22.4%	2 445	22.6%	2 454	22.7%	7 325	67.6%	2 188	75.1%	12.2%
Service charges - refuse revenue	6 750	6 750	1 553	23.0%	1 553	23.0%	1 553	23.0%	4 660	69.0%	1 408	72.2%	10.3%
Service charges - other	238	238	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	663	804	214	32.3%	284	42.9%	291	36.1%	789	98.1%	604	138.2%	(51.9%)
Interest earned - external investments	7	85	31	425.7%	18	244.6%	27	31.3%	75	88.8%	17	1 114.4%	56.3%
Interest earned - outstanding debtors	5 758	5 758	188	3.3%	153	2.7%	102	1.8%	444	7.7%	205	-	(50.2%)
Dividends received	11	11	10	91.0%	-	-	-	-	10	91.0%	-	48.7%	-
Fines	1 400	1 400	66	4.7%	145	10.3%	162	11.5%	373	26.6%	120	8.7%	34.4%
Licences and permits	-	-	1	-	1	-	0	-	2	-	1	127.4%	(94.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 968	61 668	26 078	42.1%	11 406	18.4%	14 018	22.7%	51 502	83.5%	14 064	91.4%	(.3%)
Other own revenue	10 786	10 786	1 915	17.8%	112	1.0%	1 741	16.1%	3 768	34.9%	45	4.7%	3 801.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 416	173 350	25 782	15.3%	22 291	13.2%	16 476	9.5%	64 550	37.2%	19 486	41.6%	(15.4%)
Employee related costs	57 045	57 634	13 884	24.3%	13 826	24.2%	14 240	24.7%	41 950	72.8%	13 562	75.2%	5.0%
Remuneration of councillors	3 609	3 609	809	22.4%	809	22.4%	942	26.1%	2 559	70.9%	766	75.0%	22.9%
Debt impairment	14 348	14 348	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 427	28 427	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 703	1 994	104	3.8%	134	4.9%	70	3.5%	308	15.4%	209	15.3%	(66.4%)
Bulk purchases	20 563	20 563	565	2.7%	373	1.8%	(198)	(1.0%)	740	3.6%	292	5.9%	(168.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40	240	2	6.1%	52	131.0%	26	10.9%	81	33.7%	5	30.7%	463.2%
Transfers and grants	7 365	7 365	1 253	17.0%	937	12.7%	356	4.8%	2 546	34.6%	1 082	60.3%	(67.1%)
Other expenditure	34 315	39 170	9 164	26.7%	6 160	18.0%	1 041	2.7%	16 366	41.8%	3 571	57.4%	(70.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 067)	(21 916)	11 993		580		12 430		25 002		1 547		
Transfers recognised - capital	86 254	76 254	17 819	20.7%	40 204	46.6%	16 878	22.1%	74 901	98.2%	22 636	76.3%	(25.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	5 736	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	71 187	54 338	29 812		40 784		29 308		99 903		29 919		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	71 187	54 338	29 812		40 784		29 308		99 903		29 919		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	71 187	54 338	29 812		40 784		29 308		99 903		29 919		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	71 187	54 338	29 812		40 784		29 308		99 903		29 919		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	87 508	76 860	14 379	16.4%	25 857	29.5%	21 139	27.5%	61 375	79.9%	8 502	58.2%	148.6%
National Government	85 365	75 365	14 379	16.8%	25 857	30.3%	21 139	28.0%	61 375	81.4%	8 502	60.8%	148.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 365	75 365	14 379	16.8%	25 857	30.3%	21 139	28.0%	61 375	81.4%	8 502	60.8%	148.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 143	1 495	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	87 508	76 860	14 379	16.4%	25 857	29.5%	21 139	27.5%	61 375	79.9%	8 502	58.2%	148.6%
Governance and Administration	587	355	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	122	65	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	390	215	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	75	75	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 438	3 438	1 400	40.7%	475	13.8%	379	11.0%	2 254	65.6%	-	16.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 438	3 438	1 400	40.7%	475	13.8%	379	11.0%	2 254	65.6%	-	19.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 562	10 362	2 917	23.2%	-	-	-	-	2 917	28.2%	918	91.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 562	10 362	2 917	23.2%	-	-	-	-	2 917	28.2%	918	91.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 922	62 705	10 061	14.2%	25 381	35.8%	20 760	33.1%	56 203	89.6%	7 584	55.0%	173.7%
Electricity	1 865	1 865	247	13.2%	-	-	-	-	247	13.2%	-	48.8%	-
Water	68 240	60 240	9 814	14.4%	23 758	34.8%	18 031	29.9%	51 604	85.7%	7 584	55.3%	137.7%
Waste Water Management	817	600	-	-	1 623	198.8%	2 729	454.9%	4 352	725.4%	-	71.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	225 125	213 604	48 898	21.7%	54 639	24.3%	35 588	16.7%	139 124	65.1%	38 938	60.3%	(8.6%)
Property rates, penalties and collection charges	9 122	7 682	883	9.7%	1 708	18.7%	1 313	17.1%	3 903	50.8%	1 173	26.2%	11.9%
Service charges	49 156	49 156	1 998	4.1%	974	2.0%	1 300	2.6%	4 272	8.7%	1 115	7.1%	16.6%
Other revenue	12 849	12 991	2 102	16.4%	339	2.6%	2 078	16.0%	4 519	34.8%	260	7.4%	699.1%
Government - operating	61 968	61 668	26 078	42.1%	11 406	18.4%	14 018	22.7%	51 502	83.5%	14 064	91.4%	(.3%)
Government - capital	86 254	76 254	17 819	20.7%	40 204	46.6%	16 878	22.1%	74 901	98.2%	22 326	88.8%	(24.4%)
Interest	5 765	5 843	18	.3%	8	.1%	-	-	26	.5%	-	8.7%	-
Dividends	11	11	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 641)	(130 575)	(22 653)	18.0%	(20 908)	16.6%	(20 829)	16.0%	(64 391)	49.3%	(23 343)	50.6%	(10.8%)
Suppliers and employees	(115 573)	(121 216)	(22 649)	19.6%	(20 908)	18.1%	(20 829)	17.2%	(64 386)	53.1%	(23 305)	53.6%	(10.6%)
Finance charges	(2 703)	(1 994)	(5)	.2%	-	-	-	-	(5)	.2%	(38)	4.9%	(100.0%)
Transfers and grants	(7 365)	(7 365)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	99 484	83 029	26 245	26.4%	33 730	33.9%	14 758	17.8%	74 733	90.0%	15 595	84.8%	(5.4%)
Cash Flow from Investing Activities													
Receipts	-	-	(11 420)	-	110	-	(910)	-	(12 220)	-	(11 522)	-	(92.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(11 420)	-	110	-	(910)	-	(12 220)	-	(11 522)	-	(92.1%)
Payments	(87 508)	(76 860)	(14 379)	16.4%	(25 857)	29.5%	(21 139)	27.5%	(61 375)	79.9%	(8 502)	58.2%	148.6%
Capital assets	(87 508)	(76 860)	(14 379)	16.4%	(25 857)	29.5%	(21 139)	27.5%	(61 375)	79.9%	(8 502)	58.2%	148.6%
Net Cash from/(used) Investing Activities	(87 508)	(76 860)	(25 799)	29.5%	(25 747)	29.4%	(22 049)	28.7%	(73 595)	95.8%	(20 024)	69.6%	10.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(272)	(272)	(70)	25.9%	(211)	77.7%	-	-	(282)	103.6%	-	(25.3%)	-
Repayment of borrowing	(272)	(272)	(70)	25.9%	(211)	77.7%	-	-	(282)	103.6%	-	(25.3%)	-
Net Cash from/(used) Financing Activities	(272)	(272)	(70)	25.9%	(211)	77.7%	-	-	(282)	103.6%	-	1 077.2%	-
Net Increase/(Decrease) in cash held	11 703	5 897	375	3.2%	7 772	66.4%	(7 291)	(123.6%)	857	14.5%	(4 429)	(39.5%)	64.6%
Cash/cash equivalents at the year begin:	(11 572)	359	359	(3.1%)	734	(6.3%)	8 506	2 371.8%	359	100.0%	6 138	124.4%	38.6%
Cash/cash equivalents at the year end:	131	6 256	734	559.0%	8 506	6 479.6%	1 215	19.4%	1 215	19.4%	1 708	(14.8%)	(28.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 687	7.6%	1 755	3.6%	1 364	2.8%	41 410	85.9%	48 216	39.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 054	7.5%	945	6.7%	886	6.3%	11 189	79.5%	14 074	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	909	3.1%	846	2.9%	811	2.8%	26 471	91.2%	29 037	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	580	2.7%	556	2.6%	538	2.5%	19 741	92.2%	21 415	17.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	3.8%	74	3.7%	67	3.3%	1 798	89.2%	2 015	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	.4%	29	.4%	29	.4%	7 037	98.8%	7 125	5.8%	-	-	-	-
Total By Income Source	6 336	5.2%	4 205	3.5%	3 694	3.0%	107 645	88.3%	121 881	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	30	3.3%	29	3.1%	29	3.2%	830	90.4%	918	.8%	-	-	-	-
Commercial	1 028	8.4%	815	6.7%	757	6.2%	9 583	78.7%	12 183	10.0%	-	-	-	-
Households	5 267	4.9%	3 351	3.1%	2 899	2.7%	96 887	89.4%	108 403	88.9%	-	-	-	-
Other	12	3.1%	10	2.7%	9	2.4%	346	91.8%	376	.3%	-	-	-	-
Total By Customer Group	6 336	5.2%	4 205	3.5%	3 694	3.0%	107 645	88.3%	121 881	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	9	1.0%	9	1.0%	9	1.0%	889	97.0%	916	2.9%
Trade Creditors	1 663	6.5%	431	1.7%	718	2.8%	22 878	89.1%	25 690	80.4%
Auditor-General	(2 202)	(41.1%)	96	1.8%	634	11.8%	6 831	127.5%	5 359	16.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	(529)	(1.7%)	535	1.7%	1 362	4.3%	30 597	95.7%	31 965	100.0%

Contact Details

Municipal Manager	Mr TC Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	100 081	100 081	20 893	20.9%	13 056	13.0%	12 617	12.6%	46 565	46.5%	12 570	48.9%	.4%
Property rates	5 382	5 382	5 793	107.6%	668	12.4%	544	10.1%	7 005	130.2%	631	123.4%	(13.8%)
Property rates - penalties and collection charges	-	-	4	-	3	-	2	-	9	-	-	-	(100.0%)
Service charges - electricity revenue	26 922	26 922	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 771	4 771	1 076	22.5%	1 148	24.1%	1 074	22.5%	3 298	69.1%	1 057	78.6%	1.6%
Service charges - sanitation revenue	4 275	4 275	926	21.7%	923	21.6%	925	21.6%	2 774	64.9%	884	66.1%	4.6%
Service charges - refuse revenue	3 024	3 024	618	20.4%	617	20.4%	618	20.4%	1 853	61.3%	588	64.4%	5.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	432	432	255	59.0%	56	12.9%	55	12.7%	366	84.6%	54	39.9%	2.3%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	231	231	-	-	-	-	-	-	-	-	-	-	-
Dividends received	6	6	-	-	-	-	-	-	-	-	-	22.7%	-
Fines	2	2	-	-	-	-	-	-	-	-	33	1 914.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 772	44 772	11 831	26.4%	8 766	19.6%	7 436	16.6%	28 033	62.6%	8 332	66.7%	(10.8%)
Other own revenue	10 265	10 265	391	3.8%	875	8.5%	1 963	19.1%	3 228	31.4%	991	22.9%	98.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 587	99 587	13 282	13.3%	17 107	17.2%	14 426	14.5%	44 815	45.0%	14 515	51.3%	(.6%)
Employee related costs	34 419	34 419	8 378	24.3%	8 442	24.5%	8 439	24.5%	25 259	73.4%	7 160	65.1%	17.9%
Remuneration of councillors	2 287	2 287	391	17.1%	392	17.1%	502	21.9%	1 285	56.2%	420	67.0%	19.5%
Debt impairment	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 700	1 700	60	3.5%	283	16.7%	128	7.5%	471	27.7%	917	-	(86.1%)
Finance charges	77	77	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	25 253	25 253	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	732	-	(100.0%)
Contracted services	4 547	4 547	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 793	5 793	126	2.2%	79	1.4%	54	.9%	259	4.5%	62	24.4%	(12.3%)
Other expenditure	23 912	23 912	4 327	18.1%	7 911	33.1%	5 303	22.2%	17 541	73.4%	5 225	126.9%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	494	494	7 611		(4 051)		(1 809)		1 751		(1 945)		
Transfers recognised - capital	13 369	13 369	-	-	214	1.6%	-	-	214	1.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 862	13 862	7 611		(3 838)		(1 809)		1 965		(1 945)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 862	13 862	7 611		(3 838)		(1 809)		1 965		(1 945)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 862	13 862	7 611		(3 838)		(1 809)		1 965		(1 945)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 862	13 862	7 611		(3 838)		(1 809)		1 965		(1 945)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 368	13 368	2 951	22.1%	1 139	8.5%	-	-	4 090	30.6%	3 765	36.3%	(100.0%)
National Government	13 088	13 088	2 951	22.5%	1 139	8.7%	-	-	4 090	31.2%	3 765	58.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 088	13 088	2 951	22.5%	1 139	8.7%	-	-	4 090	31.2%	3 765	36.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	280	280	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 368	13 368	2 951	22.1%	1 139	8.5%	-	-	4 090	30.6%	3 765	36.3%	(100.0%)
Governance and Administration	300	300	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	50	50	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	50	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 637	1 637	794	48.5%	143	8.7%	-	-	936	57.2%	140	19.4%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 537	1 537	794	51.6%	143	9.3%	-	-	936	60.9%	140	19.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	100	100	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 533	10 533	2 158	20.5%	677	6.4%	-	-	2 835	26.9%	2 306	62.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 533	10 533	2 158	20.5%	677	6.4%	-	-	2 835	26.9%	2 306	62.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	818	818	-	-	319	39.0%	-	-	319	39.0%	1 319	25.4%	(100.0%)
Electricity	168	168	-	-	-	-	-	-	-	-	-	-	-
Water	650	650	-	-	319	49.1%	-	-	319	49.1%	1 319	23.7%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	85.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	80	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	113 450	113 450	27 232	24.0%	16 987	15.0%	19 301	17.0%	63 519	56.0%	20 867	82.0%	(7.5%)
Property rates, penalties and collection charges	5 382	5 382	1 190	22.1%	1 317	24.5%	513	9.5%	3 020	56.1%	285	9.6%	79.7%
Service charges	38 992	38 992	845	2.2%	254	.7%	217	.6%	1 316	3.4%	228	-	(4.9%)
Other revenue	10 698	10 698	622	5.8%	4 483	41.9%	1 998	18.7%	7 103	66.4%	1 605	97.6%	24.5%
Government - operating	44 772	44 772	23 449	52.4%	10 915	24.4%	16 558	37.0%	50 922	113.7%	10 947	111.2%	51.3%
Government - capital	13 369	13 369	1 098	8.2%	-	-	-	-	1 098	8.2%	7 790	69.5%	(100.0%)
Interest	231	231	28	11.9%	12	5.0%	12	5.0%	51	22.0%	7	28.0%	63.1%
Dividends	6	6	-	-	6	106.5%	3	51.3%	9	157.8%	5	281.0%	(33.0%)
Payments	(96 289)	(96 289)	(22 218)	23.1%	(18 032)	18.7%	(18 507)	19.2%	(58 757)	61.0%	(15 300)	90.5%	21.0%
Suppliers and employees	(90 419)	(90 419)	(22 027)	24.4%	(17 438)	19.3%	(18 236)	20.2%	(57 701)	63.8%	(12 261)	79.4%	48.7%
Finance charges	(77)	(77)	(3)	3.9%	(2)	3.2%	(5)	6.8%	(11)	13.9%	-	.3%	(100.0%)
Transfers and grants	(5 793)	(5 793)	(188)	3.2%	(591)	10.2%	(266)	4.6%	(1 045)	18.0%	(3 039)	-	(91.2%)
Net Cash from/(used) Operating Activities	17 161	17 161	5 014	29.2%	(1 045)	(6.1%)	794	4.6%	4 762	27.7%	5 567	50.7%	(85.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 369)	(13 369)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(13 369)	(13 369)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 369)	(13 369)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 792	3 792	5 014	132.2%	(1 045)	(27.6%)	794	20.9%	4 762	125.6%	5 567	384.9%	(85.7%)
Cash/cash equivalents at the year begin:	-	-	558	-	5 572	-	4 526	-	558	-	7 678	-	(41.0%)
Cash/cash equivalents at the year end:	3 792	3 792	5 572	146.9%	4 526	119.4%	5 320	140.3%	5 320	140.3%	13 245	522.8%	(59.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	675	4.8%	526	3.7%	376	2.6%	12 598	88.9%	14 175	26.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	177	1.8%	85	.9%	76	.8%	9 258	96.5%	9 597	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	676	4.2%	328	2.0%	319	2.0%	14 696	91.7%	16 018	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	462	3.8%	225	1.9%	220	1.8%	11 256	92.5%	12 163	22.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	252	100.0%	252	.5%	-	-	-	-
Other	(577)	(48.5%)	10	.9%	9	.7%	1 750	146.9%	1 192	2.2%	-	-	-	-
Total By Income Source	1 412	2.6%	1 175	2.2%	1 000	1.9%	49 810	93.3%	53 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	29	2.9%	53	5.2%	49	4.8%	889	87.1%	1 021	1.9%	-	-	-	-
Commercial	(247)	(41.1%)	27	4.5%	20	3.3%	801	133.2%	602	1.1%	-	-	-	-
Households	1 632	3.4%	1 095	2.3%	930	1.9%	44 209	92.4%	47 866	89.6%	-	-	-	-
Other	(2)	-	0	-	0	-	3 911	100.0%	3 909	7.3%	-	-	-	-
Total By Customer Group	1 412	2.6%	1 175	2.2%	1 000	1.9%	49 810	93.3%	53 398	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	703	33.1%	628	29.6%	794	37.4%	2 125	34.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16	.8%	200	10.1%	262	13.3%	1 499	75.8%	1 976	31.8%
Auditor-General	-	-	(1 403)	(94.4%)	55	3.7%	2 835	190.7%	1 487	23.9%
Other	-	-	9	1.4%	11	1.7%	607	96.8%	627	10.1%
Total	16	.3%	(491)	(7.9%)	956	15.4%	5 735	92.3%	6 215	100.0%

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mrs Lydia Hammond	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	52 337	52 379	13 152	25.1%	10 341	19.8%	8 912	17.0%	32 405	61.9%	8 219	51.7%	8.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	461	549	99	21.5%	119	25.8%	109	19.9%	327	59.6%	114	37.8%	(4.3%)
Interest earned - external investments	-	-	118	-	25	-	2	-	145	-	1	137.0%	108.7%
Interest earned - outstanding debtors	-	-	20	-	37	-	45	-	101	-	3	375.9%	1 338.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	51 774	30 091	12 878	24.9%	10 109	19.5%	8 741	29.0%	31 727	105.4%	8 072	51.1%	8.3%
Other own revenue	102	21 739	38	37.2%	16	15.9%	16	.1%	70	.3%	29	104.0%	(45.2%)
Gains on disposal of PPE	-	-	-	-	35	-	-	-	35	-	-	-	-
Operating Expenditure	55 637	55 679	10 938	19.7%	12 854	23.1%	11 334	20.4%	35 126	63.1%	12 464	60.7%	(9.1%)
Employee related costs	37 155	36 712	8 270	22.3%	8 373	22.5%	8 052	21.9%	24 695	67.3%	8 033	63.4%	.2%
Remuneration of councillors	3 658	3 858	968	26.5%	963	26.3%	1 106	28.7%	3 037	78.7%	846	57.5%	30.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	51	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	96	-	96	-	-	-	(100.0%)
Transfers and grants	-	4 580	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 524	10 530	1 700	14.7%	3 517	30.5%	2 080	19.8%	7 297	69.3%	3 534	66.6%	(41.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 300)	(3 300)	2 215		(2 513)		(2 422)		(2 720)		(4 246)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 300)	(3 300)	2 215		(2 513)		(2 422)		(2 720)		(4 246)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 300)	(3 300)	2 215		(2 513)		(2 422)		(2 720)		(4 246)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 300)	(3 300)	2 215		(2 513)		(2 422)		(2 720)		(4 246)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 300)	(3 300)	2 215		(2 513)		(2 422)		(2 720)		(4 246)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	915	46	-	-	-	-	-	-	-	-	-	38.1%	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	915	46	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	915	46	-	-	-	-	-	-	-	-	-	38.1%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	915	46	-	-	-	-	-	-	-	-	-	38.1%	-
Governance and Administration	915	46	-	-	-	-	-	-	-	-	-	38.1%	-
Executive & Council	550	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	360	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5	46	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	52 337	52 337	17 188	32.8%	9 937	19.0%	9 401	18.0%	36 525	69.8%	7 898	56.2%	19.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	563	563	131	23.2%	8	1.5%	1 505	267.4%	1 644	292.1%	23	-	6 502.9%
Government - operating	51 774	51 774	17 054	32.9%	9 809	18.9%	7 872	15.2%	34 735	67.1%	7 874	55.8%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	3	-	120	-	23	-	146	-	1	44.5%	2 664.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 337)	(52 094)	(18 167)	34.7%	(12 911)	24.7%	(12 678)	24.3%	(43 756)	84.0%	(9 108)	59.4%	39.2%
Suppliers and employees	(52 277)	(52 034)	(18 154)	34.7%	(12 884)	24.6%	(12 634)	24.3%	(43 673)	83.9%	(9 057)	59.3%	39.5%
Finance charges	(60)	(60)	(12)	20.6%	(27)	44.5%	(44)	72.7%	(83)	138.2%	(51)	-	(13.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	243	(979)	-	(2 975)	-	(3 277)	(1 347.8%)	(7 231)	(2 973.7%)	(1 210)	164.1%	170.8%
Cash Flow from Investing Activities													
Receipts	-	-	200	-	4 085	-	-	-	4 285	-	106	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	35	-	-	-	35	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	106	-	(100.0%)
Decrease (increase) in non-current investments	-	-	200	-	4 050	-	-	-	4 250	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	200	-	4 085	-	-	-	4 285	-	106	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	243	(779)	-	1 110	-	(3 277)	(1 347.8%)	(2 946)	(1 211.5%)	(1 105)	25.0%	196.7%
Cash/cash equivalents at the year begin:	(9 300)	-	979	(10.5%)	200	(2.1%)	1 310	-	979	-	910	-	44.1%
Cash/cash equivalents at the year end:	(9 300)	243	200	(2.1%)	1 310	(14.1%)	(1 967)	(808.9%)	(1 967)	(808.9%)	(195)	8.4%	909.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	5.4%	97	5.3%	141	7.7%	1 498	81.6%	1 836	95.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	93	100.0%	93	4.8%	-	-	-	-
Total By Income Source	100	5.2%	97	5.0%	141	7.3%	1 591	82.5%	1 929	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	5.2%	97	5.0%	141	7.3%	1 591	82.5%	1 929	100.0%	-	-	-	-
Total By Customer Group	100	5.2%	97	5.0%	141	7.3%	1 591	82.5%	1 929	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	127	12.4%	900	87.6%	1 027	50.3%
Other	79	7.8%	-	-	125	12.3%	810	79.9%	1 014	49.7%
Total	79	3.9%	-	-	252	12.3%	1 710	83.8%	2 040	100.0%

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr Clive Mogoale	051 713 9331

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	205 066	230 364	79 800	38.9%	62 182	30.3%	36 920	16.0%	178 902	77.7%	29 684	76.7%	24.4%
Property rates	18 947	33 528	8 082	42.7%	12 162	64.2%	11 229	33.5%	31 473	93.9%	3 981	69.3%	182.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	27 437	28 626	7 012	25.6%	4 860	17.7%	4 931	17.2%	16 802	58.7%	6 060	70.0%	(18.6%)
Service charges - water revenue	23 448	32 606	10 803	46.1%	8 374	35.7%	8 620	26.4%	27 798	85.3%	5 787	83.9%	49.0%
Service charges - sanitation revenue	19 484	19 484	5 081	26.1%	5 202	26.7%	4 990	25.6%	15 273	78.4%	5 061	83.1%	(1.4%)
Service charges - refuse revenue	11 993	11 993	2 691	22.4%	1 780	14.8%	2 556	21.3%	7 027	58.6%	2 390	58.0%	6.9%
Service charges - other	-	-	55	-	61	-	107	-	223	-	94	125.6%	14.4%
Rental of facilities and equipment	196	264	14	6.9%	5	2.8%	9	3.3%	28	10.5%	10	29.0%	(12.4%)
Interest earned - external investments	399	500	92	23.1%	34	8.4%	57	11.5%	183	36.6%	-	.1%	(100.0%)
Interest earned - outstanding debtors	4 597	4 597	1 911	41.6%	12	.3%	4 118	89.6%	6 042	131.4%	3 388	90.8%	21.6%
Dividends received	5	5	2	48.6%	-	-	-	-	2	49.1%	-	46.9%	-
Fines	11	111	14	131.2%	54	494.6%	95	85.5%	164	147.6%	23	123.7%	304.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 163	92 163	41 478	45.0%	28 212	30.6%	333	.4%	70 023	76.0%	-	67.0%	(100.0%)
Other own revenue	6 053	6 153	2 565	42.4%	1 425	23.5%	(126)	(2.1%)	3 864	62.8%	2 890	3 747.8%	(104.4%)
Gains on disposal of PPE	334	334	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	255 870	247 140	64 350	25.1%	49 600	19.4%	39 858	16.1%	153 808	62.2%	19 423	35.8%	105.2%
Employee related costs	67 407	66 127	19 552	29.0%	21 063	31.2%	23 318	35.3%	63 933	96.7%	16 297	71.8%	43.1%
Remuneration of councillors	4 936	4 786	1 162	23.5%	1 156	23.4%	720	15.0%	3 038	63.5%	1 142	52.4%	(36.9%)
Debt impairment	27 684	27 683	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 460	30 459	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 882	1 544	369	12.8%	289	10.0%	479	31.0%	1 137	73.6%	-	23.0%	(100.0%)
Bulk purchases	66 318	66 318	16 219	24.5%	8 117	12.2%	-	-	24 336	36.7%	-	18.6%	-
Other Materials	17 823	8 812	1 803	10.1%	1 774	10.0%	1 240	14.1%	4 816	54.7%	-	-	(100.0%)
Contracted services	4 155	2 100	856	20.6%	438	10.5%	318	15.1%	1 612	76.8%	-	4.4%	(100.0%)
Transfers and grants	15 524	15 525	7 869	50.7%	8 227	53.0%	7 211	46.5%	23 307	150.1%	-	-	(100.0%)
Other expenditure	18 681	23 785	16 519	88.4%	8 537	45.7%	6 572	27.6%	31 628	133.0%	1 984	101.8%	231.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 804)	(16 776)	15 451		12 582		(2 939)		25 093		10 261		
Transfers recognised - capital	25 230	34 130	24 437	96.9%	11 185	44.3%	4 888	14.3%	40 509	118.7%	-	.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 560	14 349	1 704	19.9%	1 822	21.3%	6	-	3 533	24.6%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(17 014)	31 703	41 591		25 589		1 955		69 135		10 261		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(17 014)	31 703	41 591		25 589		1 955		69 135		10 261		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 014)	31 703	41 591		25 589		1 955		69 135		10 261		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 014)	31 703	41 591		25 589		1 955		69 135		10 261		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	33 790	47 979	8 749	25.9%	7 252	21.5%	16 367	34.1%	32 368	67.5%	11 927	29.1%	37.2%
National Government	25 230	34 130	8 749	34.7%	5 760	22.8%	10 342	30.3%	24 851	72.8%	11 927	33.7%	(13.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 230	34 130	8 749	34.7%	5 760	22.8%	10 342	30.3%	24 851	72.8%	11 927	32.6%	(13.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 560	13 849	-	-	1 493	17.4%	6 024	43.5%	7 517	54.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 790	47 979	8 749	25.9%	7 252	21.5%	16 367	34.1%	32 368	67.5%	11 927	29.1%	37.2%
Governance and Administration	250	2 700	-	-	-	-	5 112	189.3%	5 112	189.3%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	200	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	250	2 500	-	-	-	-	5 112	204.5%	5 112	204.5%	-	-	(100.0%)
Community and Public Safety	6 320	6 404	2 452	38.8%	1 181	18.7%	244	3.8%	3 877	60.5%	2 815	95.3%	(91.3%)
Community & Social Services	497	1 342	2 452	493.3%	1 181	237.6%	244	18.2%	3 877	288.9%	1 179	489.3%	(79.3%)
Sport And Recreation	5 823	5 062	-	-	-	-	-	-	-	-	1 635	16.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 195	31 404	2 845	11.8%	5 700	23.6%	1 635	5.2%	10 180	32.4%	367	105.3%	346.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 195	31 404	2 845	11.8%	5 700	23.6%	1 635	5.2%	10 180	32.4%	367	105.3%	346.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 025	7 471	3 452	114.1%	371	12.3%	9 375	125.5%	13 199	176.7%	8 745	17.9%	7.2%
Electricity	2 310	1 847	1 500	64.9%	-	-	-	-	1 500	81.2%	-	-	-
Water	715	5 234	1 630	228.0%	371	52.0%	9 230	176.3%	11 231	214.6%	8 745	24.1%	5.5%
Waste Water Management	-	390	-	-	-	-	146	37.3%	146	37.3%	-	4.0%	(100.0%)
Waste Management	-	-	323	-	-	-	-	-	323	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	197 234	187 644	80 975	41.1%	48 738	24.7%	61 616	32.8%	191 329	102.0%	39 165	65.9%	57.3%
Property rates, penalties and collection charges	15 491	10 911	992	6.4%	1 614	10.4%	10 096	92.5%	12 702	116.4%	1 104	20.9%	814.1%
Service charges	58 860	44 075	11 870	20.2%	7 622	12.9%	9 137	20.7%	28 628	65.0%	8 852	34.3%	3.2%
Other revenue	888	1 263	193	21.7%	76	8.5%	194	15.3%	462	36.6%	183	13.4%	5.8%
Government - operating	92 163	92 163	39 978	43.4%	28 212	30.6%	23 313	25.3%	91 503	99.3%	307	77.1%	7 493.8%
Government - capital	25 230	34 130	25 937	102.8%	11 185	44.3%	18 119	53.1%	55 240	161.9%	28 718	106.3%	(36.9%)
Interest	4 597	5 097	2 004	43.6%	30	.7%	758	14.9%	2 791	54.8%	-	-	(100.0%)
Dividends	5	5	2	48.6%	-	-	-	-	2	48.6%	-	-	-
Payments	(177 855)	(185 716)	(61 493)	34.6%	(56 560)	31.8%	(40 828)	22.0%	(158 880)	85.6%	(48 059)	112.2%	(15.0%)
Suppliers and employees	(155 096)	(164 295)	(53 619)	34.6%	(48 333)	31.2%	(33 617)	20.5%	(135 569)	82.5%	(48 059)	112.8%	(30.1%)
Finance charges	(2 882)	(1 544)	(4)	.1%	-	-	-	-	(4)	.3%	-	-	-
Transfers and grants	(19 878)	(19 878)	(7 869)	39.6%	(8 227)	41.4%	(7 211)	36.3%	(23 307)	117.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 379	1 928	19 482	100.5%	(7 822)	(40.4%)	20 788	1 078.3%	32 448	1 683.2%	(8 894)	(17.2%)	(333.7%)
Cash Flow from Investing Activities													
Receipts	3 884	334	5 051	130.0%	14 518	373.8%	(3 956)	(1 184.0%)	15 612	4 672.7%	18 091	-	(121.9%)
Proceeds on disposal of PPE	334	334	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	3 550	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	5 051	-	14 518	-	(3 956)	-	15 612	-	18 091	-	(121.9%)
Payments	(25 230)	(34 130)	(29 006)	115.0%	(10 733)	42.5%	(16 143)	47.3%	(55 882)	163.7%	(8 687)	106.8%	85.8%
Capital assets	(25 230)	(34 130)	(29 006)	115.0%	(10 733)	42.5%	(16 143)	47.3%	(55 882)	163.7%	(8 687)	106.8%	85.8%
Net Cash from/(used) Investing Activities	(21 346)	(33 796)	(23 955)	112.2%	3 785	(17.7%)	(20 099)	59.5%	(40 269)	119.2%	9 404	(34.5%)	(313.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	5 000	-	5 000	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	5 000	-	5 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739)	(739)	(369)	49.9%	(184)	24.9%	(184)	24.9%	(737)	99.7%	-	-	(100.0%)
Repayment of borrowing	(739)	(739)	(369)	49.9%	(184)	24.9%	(184)	24.9%	(737)	99.7%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(739)	(739)	(369)	49.9%	(184)	24.9%	4 816	(651.7%)	4 263	(576.9%)	-	21.8%	(100.0%)
Net Increase/(Decrease) in cash held	(2 706)	(32 607)	(4 842)	178.9%	(4 221)	156.0%	5 505	(16.9%)	(3 558)	10.9%	509	(3.2%)	980.7%
Cash/cash equivalents at the year begin:	9 796	-	17 699	180.7%	12 857	131.2%	8 636	-	17 699	-	426	69.7%	1 925.3%
Cash/cash equivalents at the year end:	7 091	(32 607)	12 857	181.3%	8 636	121.8%	14 141	(43.4%)	14 141	(43.4%)	936	1.8%	1 411.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 560	3.0%	2 539	3.0%	2 549	3.0%	76 708	90.9%	84 357	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(21)	-	407	.4%	572	.5%	112 163	99.2%	113 121	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	604	1.1%	465	.8%	2 578	4.5%	53 756	93.6%	57 403	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 403	1.9%	1 462	2.0%	1 511	2.1%	69 143	94.0%	73 519	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	860	2.1%	841	2.1%	814	2.0%	37 772	93.8%	40 287	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	2.9%	15	2.5%	15	2.5%	530	92.1%	575	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 663	7.3%	761	2.1%	684	1.9%	32 308	88.7%	36 415	9.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(109)	(18.1%)	(3)	(.5%)	(58)	(9.6%)	773	128.2%	603	.1%	-	-	-	-
Total By Income Source	7 977	2.0%	6 487	1.6%	8 665	2.1%	383 152	94.3%	406 280	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 135)	(25.2%)	(393)	(8.7%)	1 190	26.4%	4 841	107.5%	4 503	1.1%	-	-	-	-
Commercial	1 283	4.7%	1 017	3.8%	1 102	4.1%	23 669	87.4%	27 071	6.7%	-	-	-	-
Households	7 782	2.1%	5 814	1.6%	6 325	1.7%	351 771	94.6%	371 692	91.5%	-	-	-	-
Other	47	1.6%	49	1.6%	48	1.6%	2 871	95.2%	3 015	.7%	-	-	-	-
Total By Customer Group	7 977	2.0%	6 487	1.6%	8 665	2.1%	383 152	94.3%	406 280	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 023	7.7%	2 142	8.2%	9 802	37.3%	12 293	46.8%	26 261	41.8%
Bulk Water	341	5.5%	336	5.5%	343	5.6%	5 124	83.4%	6 145	9.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 223	7.3%	3 984	13.1%	1 335	4.4%	22 806	75.1%	30 348	48.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 586	7.3%	6 463	10.3%	11 481	18.3%	40 223	64.1%	62 753	100.0%

Contact Details

Municipal Manager	Mr MD NTHAU	057 733 0106
Financial Manager	Ms F MZIZI	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	87 814	87 814	30 554	34.8%	23 934	27.3%	8 183	9.3%	62 670	71.4%	13 061	96.2%	(37.3%)
Property rates	5 640	5 640	3 964	70.3%	(30)	(.5%)	(14)	(.3%)	3 920	69.5%	(5 632)	113.5%	(99.7%)
Property rates - penalties and collection charges	-	-	0		-		-		0		-		
Service charges - electricity revenue	18 060	18 060	3 523	19.5%	3 015	16.7%	3 417	18.9%	9 955	55.1%	2 911	89.1%	17.4%
Service charges - water revenue	2 975	2 975	666	22.4%	712	23.9%	722	24.3%	2 100	70.6%	711	41.5%	1.5%
Service charges - sanitation revenue	4 932	4 932	1 034	21.0%	1 044	21.2%	1 048	21.3%	3 126	63.4%	954	90.2%	9.9%
Service charges - refuse revenue	3 633	3 633	678	18.7%	683	18.8%	686	18.9%	2 047	56.4%	629	92.3%	9.1%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	900	900	79	8.8%	100	11.1%	77	8.6%	257	28.5%	77	70.7%	.7%
Interest earned - external investments	683	683	220	32.2%	122	17.9%	145	21.3%	487	71.3%	15	55.4%	849.1%
Interest earned - outstanding debtors	1 068	1 068	1 344	125.8%	2 206	206.5%	2 017	188.9%	5 566	521.3%	1 151	386.6%	75.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	99	99	11	11.2%	13	13.4%	11	10.7%	35	35.3%	22	48.7%	(50.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 397	49 397	18 872	38.2%	15 787	32.0%	22	-	34 682	70.2%	12 140	95.9%	(99.8%)
Other own revenue	428	428	87	20.3%	190	44.3%	50	11.6%	326	76.2%	49	36.2%	1.0%
Gains on disposal of PPE	-	-	77	-	92	-	1	-	169	-	34	-	(98.2%)
Operating Expenditure	87 812	87 812	21 408	24.4%	23 522	26.8%	17 011	19.4%	61 941	70.5%	13 328	65.7%	27.6%
Employee related costs	34 967	34 967	8 291	23.7%	9 470	27.1%	8 846	25.3%	26 608	76.1%	7 272	72.5%	21.6%
Remuneration of councillors	2 507	2 507	395	15.8%	408	16.3%	501	20.0%	1 304	52.0%	375	55.7%	33.7%
Debt impairment	1 875	1 875	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 296	2 296	-	-	-	-	-	-	-	-	-	-	-
Finance charges	411	411	600	146.3%	370	90.1%	145	35.3%	1 115	271.6%	236	145.3%	(38.7%)
Bulk purchases	24 888	24 888	6 677	26.8%	5 447	21.9%	1 768	7.1%	13 891	55.8%	1 280	40.6%	38.2%
Other Materials	3 191	3 191	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 553	3 553	2 704	76.1%	4 877	137.3%	2 583	72.7%	10 164	286.1%	819	199.0%	215.3%
Transfers and grants	1 505	1 505	653	43.4%	653	43.4%	652	43.3%	1 958	130.1%	521	101.5%	25.2%
Other expenditure	12 618	12 618	2 089	16.6%	2 297	18.2%	2 516	19.9%	6 902	54.7%	2 825	55.0%	(10.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	2	9 145		412		(8 828)		729		(267)		
Transfers recognised - capital	50 326	50 326	-	-	0	-	-	-	0	-	-	16.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 328	50 328	9 145		413		(8 828)		730		(267)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 328	50 328	9 145		413		(8 828)		730		(267)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 328	50 328	9 145		413		(8 828)		730		(267)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 328	50 328	9 145		413		(8 828)		730		(267)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	50 326	50 326	7 284	14.5%	2 922	5.8%	5 034	10.0%	15 240	30.3%	2 677	30.4%	88.1%
National Government	50 326	50 326	7 284	14.5%	2 922	5.8%	5 034	10.0%	15 240	30.3%	2 677	30.4%	88.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 326	50 326	7 284	14.5%	2 922	5.8%	5 034	10.0%	15 240	30.3%	2 677	30.4%	88.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 326	50 326	7 284	14.5%	2 922	5.8%	5 034	10.0%	15 240	30.3%	2 677	30.4%	88.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 832	3 832	-	-	-	-	255	6.7%	255	6.7%	1 523	123.5%	(83.2%)
Community & Social Services	-	-	-	-	-	-	255	-	255	-	1 523	-	(83.2%)
Sport And Recreation	3 832	3 832	-	-	-	-	-	-	-	-	-	66.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 494	46 494	7 284	15.7%	2 922	6.3%	4 779	10.3%	14 985	32.2%	1 154	19.6%	314.0%
Electricity	5 724	5 724	5 270	92.1%	2 287	40.0%	105	1.8%	7 663	133.9%	798	45.7%	(86.8%)
Water	33 000	33 000	-	-	-	-	4 091	12.4%	4 091	12.4%	-	-	(100.0%)
Waste Water Management	7 382	7 382	2 014	27.3%	79	1.1%	-	-	2 093	28.4%	356	43.3%	(100.0%)
Waste Management	388	388	-	-	556	143.4%	583	150.3%	1 138	293.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	128 536	128 536	39 119	30.4%	25 849	20.1%	21 512	16.7%	86 480	67.3%	22 629	86.6%	(4.9%)
Property rates, penalties and collection charges	4 230	4 230	805	19.0%	705	16.7%	846	20.0%	2 355	55.7%	833	-	1.6%
Service charges	22 200	22 200	4 647	20.9%	4 131	18.6%	5 026	22.6%	13 803	62.2%	3 902	63.8%	28.8%
Other revenue	1 070	1 070	176	16.5%	301	28.1%	138	12.9%	615	57.5%	148	-	(6.7%)
Government - operating	49 397	49 397	21 602	43.7%	16 149	32.7%	11 526	23.3%	49 277	99.8%	12 140	99.7%	(5.1%)
Government - capital	50 326	50 326	11 860	23.6%	4 441	8.8%	3 832	7.6%	20 133	40.0%	4 441	58.0%	(13.7%)
Interest	1 313	1 313	29	2.2%	122	9.3%	145	11.1%	296	22.5%	1 166	411.3%	(87.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 641)	(83 641)	(21 363)	25.5%	(24 087)	28.8%	(17 324)	20.7%	(62 774)	75.1%	(13 236)	68.0%	30.9%
Suppliers and employees	(81 725)	(81 725)	(20 463)	25.0%	(23 065)	28.2%	(16 527)	20.2%	(60 054)	73.5%	(12 649)	67.2%	30.7%
Finance charges	(411)	(411)	(248)	60.3%	(370)	90.1%	(145)	35.3%	(762)	185.7%	(236)	145.3%	(38.7%)
Transfers and grants	(1 505)	(1 505)	(653)	43.3%	(653)	43.4%	(652)	43.3%	(1 958)	130.0%	(352)	95.1%	85.5%
Net Cash from/(used) Operating Activities	44 894	44 894	17 756	39.6%	1 761	3.9%	4 189	9.3%	23 706	52.8%	9 393	137.3%	(55.4%)
Cash Flow from Investing Activities													
Receipts	-	-	77	-	92	-	0	-	169	-	34	-	(99.1%)
Proceeds on disposal of PPE	-	-	77	-	92	-	0	-	169	-	34	-	(99.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 326)	(50 326)	(7 284)	14.5%	(2 922)	5.8%	(5 034)	10.0%	(15 240)	30.3%	(2 677)	30.4%	88.1%
Capital assets	(50 326)	(50 326)	(7 284)	14.5%	(2 922)	5.8%	(5 034)	10.0%	(15 240)	30.3%	(2 677)	30.4%	88.1%
Net Cash from/(used) Investing Activities	(50 326)	(50 326)	(7 207)	14.3%	(2 830)	5.6%	(5 034)	10.0%	(15 072)	29.9%	(2 643)	30.3%	90.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 432)	(5 432)	10 548	(194.2%)	(1 069)	19.7%	(845)	15.6%	8 634	(159.0%)	6 750	(722.4%)	(112.5%)
Cash/cash equivalents at the year begin:	5 043	5 043	4 245	84.2%	14 794	293.4%	13 725	272.2%	4 245	84.2%	19 469	-	(29.5%)
Cash/cash equivalents at the year end:	(389)	(389)	14 794	(3 800.3%)	13 725	(3 525.8%)	12 880	(3 308.6%)	12 880	(3 308.6%)	26 219	4 257.1%	(50.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	246	6.8%	187	5.2%	178	4.9%	2 999	83.1%	3 609	4.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	982	14.8%	494	7.5%	444	6.7%	4 702	71.0%	6 622	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	350	2.2%	247	1.6%	236	1.5%	15 073	94.8%	15 907	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	336	2.0%	291	1.7%	275	1.6%	15 967	94.7%	16 870	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	375	1.9%	340	1.7%	325	1.6%	18 725	94.7%	19 764	23.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2.7%	27	2.6%	27	2.5%	971	92.2%	1 053	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	249	1.2%	229	1.1%	219	1.1%	19 431	96.5%	20 129	24.0%	-	-	-	-
Total By Income Source	2 565	3.1%	1 815	2.2%	1 705	2.0%	77 869	92.8%	83 954	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	232	4.6%	194	3.8%	172	3.4%	4 457	88.2%	5 054	6.0%	-	-	-	-
Commercial	534	6.1%	237	2.7%	246	2.8%	7 745	88.4%	8 763	10.4%	-	-	-	-
Households	1 626	3.0%	1 216	2.3%	1 124	2.1%	49 593	92.6%	53 559	63.8%	-	-	-	-
Other	173	1.0%	168	1.0%	163	1.0%	16 073	97.0%	16 578	19.7%	-	-	-	-
Total By Customer Group	2 565	3.1%	1 815	2.2%	1 705	2.0%	77 869	92.8%	83 954	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 862	16.7%	1 840	16.5%	7 469	66.9%	-	-	11 172	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	368	100.0%	368	3.2%
Total	1 862	16.1%	1 840	15.9%	7 469	64.7%	368	3.2%	11 540	100.0%

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathapelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	130 768	110 781	66 501	50.9%	30 832	23.6%	29 525	26.7%	126 858	114.5%	49 753	87.1%	(40.7%)
Property rates	10 351	11 959	27 401	264.7%	1 336	12.9%	1 299	10.9%	30 036	251.2%	1 184	265.4%	9.6%
Property rates - penalties and collection charges	750	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	31 109	25 924	7 311	23.5%	6 485	20.8%	6 624	25.6%	20 420	78.8%	4 908	68.0%	35.0%
Service charges - water revenue	7 413	6 178	1 178	15.9%	1 416	19.1%	1 248	20.2%	3 842	62.2%	411	(151.4%)	203.6%
Service charges - sanitation revenue	6 028	5 024	1 601	26.6%	1 608	26.7%	1 618	32.2%	4 827	96.1%	1 447	79.1%	11.8%
Service charges - refuse revenue	3 410	2 841	1 067	31.3%	1 068	31.3%	1 070	37.6%	3 204	112.8%	969	93.7%	10.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	385	896	744	193.2%	164	42.5%	66	7.4%	974	108.7%	62	36.7%	5.7%
Interest earned - external investments	510	633	65	12.7%	30	5.8%	61	9.7%	156	24.6%	50	18.3%	23.6%
Interest earned - outstanding debtors	-	625	515	-	437	-	338	54.1%	1 291	206.5%	324	-	4.4%
Dividends received	100	83	25	25.0%	12	12.1%	-	-	37	44.5%	-	40.6%	-
Fines	328	117	48	14.6%	29	8.9%	37	31.3%	114	97.4%	58	30.9%	(36.5%)
Licences and permits	-	40	25	-	8	-	18	43.8%	50	123.8%	1	-	1 150.0%
Agency services	-	100	21	-	21	-	15	14.6%	57	57.4%	24	-	(38.3%)
Transfers recognised - operational	66 374	53 041	26 070	39.3%	17 305	26.1%	16 652	31.4%	60 027	113.2%	39 996	95.5%	(58.4%)
Other own revenue	4 009	819	429	10.7%	121	3.0%	181	22.1%	732	89.3%	320	34.6%	(43.5%)
Gains on disposal of PPE	-	2 500	-	-	792	-	300	12.0%	1 092	43.7%	-	-	(100.0%)
Operating Expenditure	152 561	112 759	38 268	25.1%	32 213	21.1%	24 771	22.0%	95 252	84.5%	31 667	75.4%	(21.8%)
Employee related costs	50 557	48 477	13 532	26.8%	13 833	27.4%	14 468	29.8%	41 834	86.3%	13 644	76.5%	6.0%
Remuneration of councillors	5 331	-	1 318	24.7%	1 272	23.9%	996	-	3 586	-	587	65.6%	69.6%
Debt impairment	2 501	2 084	1 171	46.8%	-	-	-	-	1 171	56.2%	-	-	-
Depreciation and asset impairment	19 669	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 008	1 707	2	.1%	0	-	(14)	(.8%)	(12)	(.7%)	90	38.6%	(115.9%)
Bulk purchases	26 750	26 596	12 842	48.0%	6 736	25.2%	1 132	4.3%	20 710	77.9%	5 901	77.3%	(80.8%)
Other Materials	7 635	-	1 532	20.1%	2 511	32.9%	207	-	4 250	-	-	-	(100.0%)
Contracted services	1 500	750	36	2.4%	143	9.6%	388	51.7%	568	75.7%	143	-	170.8%
Transfers and grants	2 820	4 399	223	7.9%	902	32.0%	1 135	25.8%	2 259	51.4%	1 058	-	7.2%
Other expenditure	33 790	28 747	7 613	22.5%	6 815	20.2%	6 459	22.5%	20 887	72.7%	10 243	83.6%	(36.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 793)	(1 978)	28 232		(1 381)		4 754		31 605		18 086		
Transfers recognised - capital	20 571	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 222)	(1 978)	28 232		(1 381)		4 754		31 605		18 086		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 222)	(1 978)	28 232		(1 381)		4 754		31 605		18 086		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 222)	(1 978)	28 232		(1 381)		4 754		31 605		18 086		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 222)	(1 978)	28 232		(1 381)		4 754		31 605		18 086		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	20 571	41 855	2 661	12.9%	1 692	8.2%	2 958	7.1%	7 311	17.5%	2 853	85.9%	3.7%
National Government	20 571	41 855	2 651	12.9%	1 614	7.8%	2 956	7.1%	7 220	17.3%	2 581	80.7%	14.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	218	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 571	41 855	2 651	12.9%	1 614	7.8%	2 956	7.1%	7 220	17.3%	2 799	81.6%	5.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	10	-	78	-	3	-	90	-	55	190.0%	(95.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 571	41 855	2 661	12.9%	1 692	8.2%	2 958	7.1%	7 311	17.5%	2 853	85.9%	3.7%
Governance and Administration	-	-	8	-	72	-	3	-	83	-	43	155.0%	(94.2%)
Executive & Council	-	-	2	-	2	-	-	-	4	-	15	128.8%	(100.0%)
Budget & Treasury Office	-	-	2	-	38	-	-	-	40	-	26	-	(100.0%)
Corporate Services	-	-	4	-	32	-	3	-	39	-	2	-	40.3%
Community and Public Safety	2 610	2 610	79	3.0%	6	.2%	-	-	85	3.3%	229	25.3%	(100.0%)
Community & Social Services	-	-	2	-	6	-	-	-	7	-	11	-	(100.0%)
Sport And Recreation	2 610	2 610	78	3.0%	-	-	-	-	78	3.0%	218	23.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 800	7 800	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 800	7 800	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 161	31 445	2 573	25.3%	1 614	15.9%	2 956	9.4%	7 143	22.7%	2 581	91.7%	14.5%
Electricity	4 500	4 500	1 420	31.5%	-	-	404	9.0%	1 824	40.5%	-	-	(100.0%)
Water	-	15 000	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	5 661	11 945	1 153	20.4%	1 614	28.5%	2 552	21.4%	5 319	44.5%	2 581	91.7%	(1.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	151 339	174 976	62 447	41.3%	41 308	27.3%	54 285	31.0%	158 040	90.3%	49 366	93.4%	10.0%
Property rates, penalties and collection charges	11 101	15 101	4 167	37.5%	5 079	45.8%	6 207	41.1%	15 452	102.3%	2 205	72.5%	181.5%
Service charges	47 961	47 961	8 969	18.7%	8 412	17.5%	9 528	19.9%	26 909	56.1%	8 644	57.0%	10.2%
Other revenue	4 724	5 701	5 743	121.6%	5 171	109.5%	16 050	281.5%	26 964	473.0%	2 280	170.9%	603.8%
Government - operating	66 373	63 499	29 229	44.0%	17 642	26.6%	16 001	25.2%	62 872	99.0%	17 356	100.4%	(7.8%)
Government - capital	20 571	41 855	14 340	69.7%	5 004	24.3%	6 499	15.5%	25 842	61.7%	18 881	135.9%	(65.6%)
Interest	510	760	-	-	-	-	-	-	-	-	-	-	-
Dividends	100	100	-	-	-	-	-	-	-	-	-	40.6%	-
Payments	(126 564)	(135 693)	(36 720)	29.0%	(32 182)	25.4%	(29 589)	21.8%	(98 492)	72.6%	(31 295)	71.6%	(5.5%)
Suppliers and employees	(119 863)	(130 865)	(36 479)	30.4%	(31 287)	26.1%	(28 435)	21.7%	(96 202)	73.5%	(30 483)	70.8%	(6.7%)
Finance charges	(2 501)	(2 008)	(19)	.7%	(0)	-	(2)	.1%	(20)	1.0%	(90)	4.3%	(98.3%)
Transfers and grants	(4 200)	(2 820)	(223)	5.3%	(895)	21.3%	(1 152)	40.8%	(2 270)	80.5%	(723)	-	59.3%
Net Cash from/(used) Operating Activities	24 775	39 284	25 727	103.8%	9 125	36.8%	24 696	62.9%	59 548	151.6%	18 071	221.2%	36.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 571)	(41 855)	(1 241)	6.0%	(1 699)	8.3%	(1 987)	4.7%	(4 926)	11.8%	(1 646)	82.7%	20.7%
Capital assets	(20 571)	(41 855)	(1 241)	6.0%	(1 699)	8.3%	(1 987)	4.7%	(4 926)	11.8%	(1 646)	82.7%	20.7%
Net Cash from/(used) Investing Activities	(20 571)	(41 855)	(1 241)	6.0%	(1 699)	8.3%	(1 987)	4.7%	(4 926)	11.8%	(1 646)	82.7%	20.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(503)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(503)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(503)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 701	(2 571)	24 486	661.5%	7 427	200.6%	22 710	(883.4%)	54 622	(2 124.7%)	16 425	(762.0%)	38.3%
Cash/cash equivalents at the year begin:	5 122	6 284	12 848	250.8%	37 334	728.9%	44 760	712.3%	12 848	204.5%	23 760	147.5%	88.4%
Cash/cash equivalents at the year end:	8 823	3 713	37 334	423.1%	44 760	507.3%	67 470	1 817.3%	67 470	1 817.3%	40 185	784.6%	67.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	516	6.7%	234	3.0%	197	2.6%	6 770	87.7%	7 716	15.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 059	49.5%	564	9.1%	323	5.2%	2 230	36.1%	6 176	12.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	390	2.9%	242	1.8%	261	1.9%	12 477	93.3%	13 369	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	423	3.2%	315	2.4%	298	2.3%	12 029	92.1%	13 065	26.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	289	3.3%	215	2.5%	203	2.4%	7 931	91.8%	8 639	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	679	100.0%	679	1.4%	-	-	-	-
Total By Income Source	4 677	9.4%	1 570	3.2%	1 282	2.6%	42 117	84.8%	49 645	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	294	9.5%	233	7.6%	225	7.3%	2 331	75.6%	3 083	6.2%	-	-	-	-
Commercial	2 184	14.9%	448	3.1%	316	2.2%	11 723	79.9%	14 670	29.6%	-	-	-	-
Households	2 199	6.9%	889	2.8%	741	2.3%	28 063	88.0%	31 891	64.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 677	9.4%	1 570	3.2%	1 282	2.6%	42 117	84.8%	49 645	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 952 721	1 929 721	584 663	29.9%	488 159	25.0%	553 417	28.7%	1 626 238	84.3%	385 026	79.1%	43.7%
Property rates	189 179	189 179	70 589	37.3%	62 777	33.2%	63 304	33.5%	196 670	104.0%	53 451	83.8%	18.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	746 025	723 025	152 365	20.4%	111 360	14.9%	113 377	15.7%	377 103	52.2%	103 858	49.3%	9.2%
Service charges - water revenue	203 889	203 889	73 367	36.0%	98 853	48.5%	90 049	44.2%	262 269	128.6%	80 756	131.7%	11.5%
Service charges - sanitation revenue	120 882	120 882	33 664	27.8%	34 737	28.7%	34 383	28.4%	102 784	85.0%	34 740	91.1%	(1.0%)
Service charges - refuse revenue	68 027	68 027	20 633	30.3%	21 232	31.2%	21 092	31.0%	62 957	92.5%	21 479	100.2%	(1.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 759	10 759	4 114	38.2%	5 085	47.3%	4 029	37.4%	13 228	122.9%	12 200	223.5%	(67.0%)
Interest earned - external investments	635	635	308	48.5%	398	62.8%	635	100.1%	1 342	211.3%	227	-	179.9%
Interest earned - outstanding debtors	112 971	112 971	24 718	21.9%	29 310	25.9%	32 421	28.7%	86 449	76.5%	22 233	88.9%	45.8%
Dividends received	17	17	-	-	-	-	-	-	-	-	-	-	-
Fines	4 103	4 103	640	15.6%	633	15.4%	628	15.3%	1 901	46.3%	1 261	44.7%	(50.2%)
Licences and permits	40	40	20	50.4%	12	30.5%	23	57.6%	55	138.5%	16	-	44.2%
Agency services	10 535	10 535	-	-	-	-	1 885	17.9%	1 885	17.9%	2 482	-	(24.1%)
Transfers recognised - operational	406 586	406 586	170 913	42.0%	78 158	19.2%	153 815	37.8%	402 886	99.1%	342	63.8%	44 875.1%
Other own revenue	79 073	79 073	33 332	42.2%	45 603	57.7%	37 777	47.8%	116 712	147.6%	51 982	272.8%	(27.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 068 071	2 045 071	270 843	13.1%	308 162	14.9%	397 684	19.4%	976 689	47.8%	254 890	45.3%	56.0%
Employee related costs	569 263	604 263	141 384	24.8%	141 489	24.9%	148 420	24.6%	431 293	71.4%	137 824	77.8%	7.7%
Remuneration of councillors	26 763	26 763	6 880	25.7%	6 932	25.9%	7 998	29.9%	21 809	81.5%	6 488	85.7%	23.3%
Debt impairment	87 983	87 983	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	192 680	192 680	-	-	-	-	-	-	-	-	-	-	-
Finance charges	168 000	133 000	-	-	-	-	9 138	6.9%	9 138	6.9%	-	-	(100.0%)
Bulk purchases	617 810	617 810	53 661	8.7%	58 950	9.5%	142 019	23.0%	254 630	41.2%	19 946	44.3%	612.0%
Other Materials	-	-	4 623	-	14 476	-	9 719	-	28 818	-	11 055	-	(12.1%)
Contracted services	89 090	89 090	4 019	4.5%	4 813	5.4%	2 954	3.3%	11 786	13.2%	-	85.1%	(100.0%)
Transfers and grants	32 850	32 848	-	-	-	-	6 761	20.6%	6 761	20.6%	-	-	(100.0%)
Other expenditure	283 632	260 634	60 277	21.3%	81 502	28.7%	70 674	27.1%	212 454	81.5%	79 576	133.7%	(11.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(115 350)	(115 350)	313 819		179 997		155 733		649 549		130 135		
Transfers recognised - capital	116 451	116 451	41 335	35.5%	38 724	33.3%	38 192	32.8%	118 251	101.5%	50 699	105.2%	(24.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 101	1 101	355 154		218 721		193 925		767 800		180 834		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 101	1 101	355 154		218 721		193 925		767 800		180 834		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 101	1 101	355 154		218 721		193 925		767 800		180 834		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 101	1 101	355 154		218 721		193 925		767 800		180 834		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	146 450	146 451	19 515	13.3%	10 955	7.5%	32 168	22.0%	62 638	42.8%	34 514	67.7%	(6.8%)
National Government	116 450	116 451	19 496	16.7%	10 715	9.2%	29 146	25.0%	59 358	51.0%	34 056	75.5%	(14.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 450	116 451	19 496	16.7%	10 715	9.2%	29 146	25.0%	59 358	51.0%	34 056	75.5%	(14.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 000	30 000	19	.1%	239	.8%	3 022	10.1%	3 280	10.9%	458	7.0%	559.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	146 450	146 451	19 515	13.3%	10 955	7.5%	32 168	22.0%	62 638	42.8%	34 514	67.7%	(6.8%)
Governance and Administration	33 945	33 945	19	.1%	239	.7%	3 022	8.9%	3 280	9.7%	458	7.0%	559.4%
Executive & Council	33 945	33 945	19	.1%	239	.7%	3 022	8.9%	3 280	9.7%	458	7.0%	559.4%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	47 733	47 734	1 597	3.3%	1 758	3.7%	13 446	28.2%	16 801	35.2%	8 196	58.7%	64.1%
Community & Social Services	29 103	23 103	1 094	3.8%	542	1.9%	7 803	33.8%	9 439	40.9%	6 501	67.7%	20.0%
Sport And Recreation	18 029	24 029	504	2.8%	1 215	6.7%	5 643	23.5%	7 362	30.6%	-	36.5%	(100.0%)
Public Safety	602	602	-	-	-	-	-	-	-	-	1 694	127.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 751	31 751	4 340	13.7%	3 301	10.4%	9 171	28.9%	16 811	52.9%	3 238	57.1%	183.3%
Planning and Development	14 643	14 643	3 405	23.3%	2 113	14.4%	6 811	46.5%	12 329	84.2%	2 798	115.7%	143.5%
Road Transport	17 108	17 108	935	5.5%	1 187	6.9%	2 360	13.8%	4 482	26.2%	440	10.9%	436.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 021	33 021	13 559	41.1%	5 657	17.1%	6 529	19.8%	25 745	78.0%	22 623	119.3%	(71.1%)
Electricity	2 240	2 240	673	30.0%	-	-	-	-	673	30.0%	-	108.9%	-
Water	40	40	6 370	15 926.0%	1 606	4 014.0%	1 165	2 913.5%	9 141	22 853.4%	14 696	4 283.6%	(92.1%)
Waste Water Management	30 741	30 741	6 516	21.2%	4 051	13.2%	5 364	17.4%	15 931	51.8%	7 927	67.8%	(32.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 839 252	1 839 252	445 082	24.2%	358 262	19.5%	460 077	25.0%	1 263 421	68.7%	306 716	70.2%	50.0%
Property rates, penalties and collection charges	189 179	189 179	45 167	23.9%	33 922	17.9%	63 722	33.7%	142 811	75.5%	30 994	8.2%	105.6%
Service charges	911 059	911 059	153 110	16.8%	150 994	16.6%	158 092	17.4%	462 196	50.7%	134 281	-	17.7%
Other revenue	102 358	102 358	32 481	31.7%	54 139	52.9%	41 830	40.9%	128 450	125.5%	67 941	-	(38.4%)
Government - operating	406 586	406 586	170 913	42.0%	78 158	19.2%	153 815	37.8%	402 886	99.1%	342	100.8%	44 875.1%
Government - capital	116 451	116 451	41 335	35.5%	38 724	33.3%	38 192	32.8%	118 251	101.5%	50 699	105.2%	(24.7%)
Interest	113 606	113 606	2 076	1.8%	2 325	2.0%	4 424	3.9%	8 826	7.8%	22 460	-	(80.3%)
Dividends	14	14	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 889 560)	(1 925 071)	(270 843)	14.3%	(308 162)	16.3%	(397 684)	20.7%	(976 689)	50.7%	(254 890)	61.0%	56.0%
Suppliers and employees	(1 686 560)	(1 879 223)	(270 843)	16.1%	(308 162)	18.3%	(381 784)	20.3%	(960 789)	51.1%	(254 890)	66.1%	49.8%
Finance charges	(168 000)	(13 000)	-	-	-	-	(9 138)	70.3%	(9 138)	70.3%	-	-	(100.0%)
Transfers and grants	(35 000)	(32 848)	-	-	-	-	(6 761)	20.6%	(6 761)	20.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(50 308)	(85 819)	174 239	(346.3%)	50 100	(99.6%)	62 393	(72.7%)	286 732	(334.1%)	51 826	128.2%	20.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 451)	(116 451)	(19 515)	16.8%	(10 955)	9.4%	(32 168)	27.6%	(62 638)	53.8%	(34 514)	60.2%	(6.8%)
Capital assets	(116 451)	(116 451)	(19 515)	16.8%	(10 955)	9.4%	(32 168)	27.6%	(62 638)	53.8%	(34 514)	60.2%	(6.8%)
Net Cash from/(used) Investing Activities	(116 451)	(116 451)	(19 515)	16.8%	(10 955)	9.4%	(32 168)	27.6%	(62 638)	53.8%	(34 514)	60.2%	(6.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(166 759)	(202 270)	154 723	(92.8%)	39 146	(23.5%)	30 225	(14.9%)	224 094	(110.8%)	17 312	632.8%	74.6%
Cash/cash equivalents at the year begin:	30 000	-	-	-	154 723	515.7%	193 869	-	-	-	157 511	-	23.1%
Cash/cash equivalents at the year end:	(136 759)	(202 270)	154 723	(113.1%)	193 869	(141.8%)	224 094	(110.8%)	224 094	(110.8%)	174 823	582.7%	28.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 913	5.2%	33 612	4.6%	31 237	4.3%	624 053	85.9%	726 815	34.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 723	17.9%	12 060	6.2%	8 138	4.2%	139 117	71.7%	194 038	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 629	8.1%	12 434	5.1%	8 407	3.4%	203 249	83.4%	243 718	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 591	3.8%	7 801	3.1%	7 151	2.8%	229 269	90.3%	253 812	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 719	3.3%	4 341	2.5%	3 997	2.3%	156 687	91.8%	170 743	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	664	1.5%	654	1.5%	646	1.4%	43 010	95.6%	44 974	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	11 449	2.7%	10 693	2.5%	10 356	2.5%	389 459	92.3%	421 957	20.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 680	6.4%	1 972	7.5%	1 750	6.7%	20 833	79.4%	26 235	1.3%	-	-	-	-
Total By Income Source	121 367	5.8%	83 568	4.0%	71 681	3.4%	1 805 675	86.7%	2 082 291	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 061	16.6%	6 735	13.9%	2 677	5.5%	31 100	64.0%	48 573	2.3%	-	-	-	-
Commercial	38 792	9.1%	16 556	3.9%	13 030	3.1%	357 067	83.9%	425 444	20.4%	-	-	-	-
Households	74 093	4.7%	59 598	3.7%	55 298	3.5%	1 402 693	88.1%	1 591 682	76.4%	-	-	-	-
Other	421	2.5%	679	4.1%	676	4.1%	14 816	89.3%	16 592	.8%	-	-	-	-
Total By Customer Group	121 367	5.8%	83 568	4.0%	71 681	3.4%	1 805 675	86.7%	2 082 291	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	41 817	5.2%	-	-	38 754	4.8%	728 329	90.0%	808 900	36.0%
Bulk Water	41 725	3.0%	46 637	3.4%	34 992	2.5%	1 262 086	91.1%	1 385 441	61.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 885	5.8%	120	.2%	26	.1%	46 705	93.9%	49 736	2.2%
Auditor-General	-	-	49	12.0%	18	4.4%	337	83.5%	404	-
Other	-	-	-	-	-	-	-	-	-	-
Total	86 427	3.9%	46 806	2.1%	73 791	3.3%	2 037 457	90.8%	2 244 480	100.0%

Contact Details

Municipal Manager	Adv Mothusi Lepheana	057 391 3327
Financial Manager	Mr Thabiso Tsoeali	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	351 404	352 136	104 876	29.8%	91 720	26.1%	87 134	24.7%	283 730	80.6%	51 494	67.9%	69.2%
Property rates	19 994	17 014	4 873	24.4%	5 051	25.3%	4 995	29.4%	14 920	87.7%	3 546	62.0%	40.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 392	78 296	19 801	22.7%	19 155	21.9%	18 396	23.5%	57 352	73.3%	18 855	66.8%	(2.4%)
Service charges - water revenue	48 860	48 860	5 275	10.8%	13 633	27.9%	11 999	24.6%	30 908	63.3%	11 763	73.3%	2.0%
Service charges - sanitation revenue	26 243	26 243	6 566	25.0%	6 598	25.1%	6 623	25.2%	19 786	75.4%	6 167	73.1%	7.4%
Service charges - refuse revenue	29 318	29 318	7 085	24.2%	7 081	24.2%	7 085	24.2%	21 251	72.5%	6 694	66.6%	5.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	42	595	103	248.2%	417	1 004.7%	152	25.5%	672	112.9%	28	117.6%	438.5%
Interest earned - external investments	2 000	1 856	583	29.1%	494	24.7%	609	32.8%	1 686	90.8%	325	46.3%	87.2%
Interest earned - outstanding debtors	10 012	17 564	5 535	55.3%	4 730	47.2%	1 361	7.7%	11 625	66.2%	1 192	27.1%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	120	41	41.2%	43	42.5%	42	35.1%	126	104.9%	42	107.1%	.7%
Licences and permits	1	1	-	-	-	-	-	-	-	-	0	50.0%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 665	125 665	53 380	42.5%	34 225	27.2%	34 480	27.4%	122 085	97.2%	2 476	70.0%	1 292.4%
Other own revenue	1 779	6 604	1 635	91.9%	293	16.4%	1 392	21.1%	3 319	50.3%	405	68.1%	243.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	475 530	459 144	72 185	15.2%	86 962	18.3%	80 755	17.6%	239 901	52.2%	90 681	46.7%	(10.9%)
Employee related costs	121 309	124 720	29 821	24.6%	30 594	25.2%	29 824	23.9%	90 239	72.4%	28 451	63.9%	4.8%
Remuneration of councillors	8 165	7 205	1 823	22.3%	1 795	22.0%	2 073	28.8%	5 691	79.0%	1 648	63.2%	25.8%
Debt impairment	48 566	64 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	79 810	60 822	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 000	18 000	2 257	14.1%	5 783	36.1%	6 017	33.4%	14 057	78.1%	5 906	83.8%	1.9%
Bulk purchases	105 631	105 000	25 869	24.5%	20 738	19.6%	28 455	27.1%	75 062	71.5%	23 857	66.6%	19.3%
Other Materials	6 822	8 452	1 426	20.9%	1 338	19.6%	1 545	18.3%	4 309	51.0%	2 416	80.5%	(36.0%)
Contracted services	12 620	11 627	2 557	20.3%	4 399	34.9%	2 010	17.3%	8 965	77.1%	3 778	70.4%	(46.8%)
Transfers and grants	41 341	23 972	(21)	-	12 250	29.6%	4 056	16.9%	16 286	67.9%	15 259	70.2%	(73.4%)
Other expenditure	35 266	34 746	8 453	24.0%	10 064	28.5%	6 776	19.5%	25 293	72.8%	9 365	56.8%	(27.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(124 126)	(107 008)	32 692		4 758		6 379		43 829		(39 187)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(124 126)	(107 008)	32 692		4 758		6 379		43 829		(39 187)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(124 126)	(107 008)	32 692		4 758		6 379		43 829		(39 187)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(124 126)	(107 008)	32 692		4 758		6 379		43 829		(39 187)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(124 126)	(107 008)	32 692		4 758		6 379		43 829		(39 187)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	45 853	45 853	7 843	17.1%	8 597	18.7%	6 873	15.0%	23 313	50.8%	10 073	50.4%	(31.8%)
National Government	28 753	28 753	5 608	19.5%	8 597	29.9%	6 873	23.9%	21 079	73.3%	10 073	73.4%	(31.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 753	44 753	5 608	12.5%	8 597	19.2%	6 873	15.4%	21 079	47.1%	10 073	58.9%	(31.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	1 100	2 234	203.1%	-	-	-	-	2 234	203.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 853	45 853	7 843	17.1%	8 597	18.7%	6 873	15.0%	23 313	50.8%	10 073	50.4%	(31.8%)
Governance and Administration	1 000	1 000	44	4.4%	-	-	-	-	44	4.4%	1	-	(100.0%)
Executive & Council	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	-	44	4.4%	-	-	-	-	44	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Community and Public Safety	2 617	6 866	1 248	47.7%	2 329	89.0%	2 404	35.0%	5 981	87.1%	331	22.2%	625.7%
Community & Social Services	-	1 555	690	-	13	-	-	-	703	45.2%	331	59.4%	(100.0%)
Sport And Recreation	2 617	5 311	558	21.3%	2 316	88.5%	2 404	45.3%	5 278	99.4%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 200	17 815	6 479	33.7%	4 423	23.0%	4 469	25.1%	15 371	86.3%	9 741	93.5%	(54.1%)
Planning and Development	100	100	-	-	216	216.4%	59	58.6%	275	275.0%	-	-	(100.0%)
Road Transport	19 100	17 715	6 479	33.9%	4 206	22.0%	4 411	24.9%	15 096	85.2%	9 741	93.9%	(54.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 598	20 172	72	.3%	1 845	8.5%	-	-	1 917	9.5%	-	6.5%	-
Electricity	16 790	17 635	72	.4%	1 481	8.8%	-	-	1 553	8.8%	-	6.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 808	2 537	-	-	364	7.6%	-	-	364	14.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 438	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	343 208	397 990	101 647	29.6%	66 159	19.3%	85 379	21.5%	253 185	63.6%	41 982	64.9%	103.4%
Property rates, penalties and collection charges	14 996	17 014	5 224	34.8%	1 785	11.9%	5 132	30.2%	12 141	71.4%	4 653	7.8%	10.3%
Service charges	143 860	182 716	25 957	18.0%	23 551	16.4%	26 468	14.5%	75 977	41.6%	24 171	-	9.5%
Other revenue	1 922	7 322	1 214	63.2%	902	46.9%	9 319	127.3%	11 435	156.2%	672	-	1 287.5%
Government - operating	125 665	125 665	53 380	42.5%	34 219	27.2%	34 480	27.4%	122 079	97.1%	610	70.6%	5 552.5%
Government - capital	44 753	45 853	15 792	35.3%	5 701	12.7%	9 760	21.3%	31 253	68.2%	11 562	76.9%	(15.6%)
Interest	12 012	19 420	79	.7%	-	-	221	1.1%	300	1.5%	315	-	(29.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 081)	(333 969)	(65 343)	21.0%	(61 863)	19.9%	(63 179)	18.9%	(190 384)	57.0%	(64 392)	68.8%	(1.9%)
Suppliers and employees	(266 251)	(291 997)	(65 332)	24.5%	(61 863)	23.2%	(63 179)	21.6%	(190 374)	65.2%	(62 954)	69.4%	.4%
Finance charges	(8 000)	(18 000)	(11)	.1%	-	-	-	-	(11)	.1%	(1 438)	59.1%	(100.0%)
Transfers and grants	(36 830)	(23 972)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 127	64 021	36 304	113.0%	4 296	13.4%	22 200	34.7%	62 800	98.1%	(22 410)	47.3%	(199.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 853)	-	(2 234)	4.9%	(4 813)	10.5%	(5 788)	-	(12 836)	-	(6 739)	42.8%	(14.1%)
Capital assets	(45 853)	-	(2 234)	4.9%	(4 813)	10.5%	(5 788)	-	(12 836)	-	(6 739)	42.8%	(14.1%)
Net Cash from/(used) Investing Activities	(45 853)	-	(2 234)	4.9%	(4 813)	10.5%	(5 788)	-	(12 836)	-	(6 739)	42.8%	(14.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(2 000)	-	(3 000)	-	(3 000)	-	(8 000)	-	-	-	(100.0%)
Repayment of borrowing	-	-	(2 000)	-	(3 000)	-	(3 000)	-	(8 000)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	(2 000)	-	(3 000)	-	(3 000)	-	(8 000)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(13 726)	64 021	32 070	(233.6%)	(3 518)	25.6%	13 412	20.9%	41 965	65.5%	(29 149)	(49.2%)	(146.0%)
Cash/cash equivalents at the year begin:	15 000	-	14 877	99.2%	46 946	313.0%	43 429	-	14 877	-	62 613	100.0%	(30.6%)
Cash/cash equivalents at the year end:	1 274	64 021	46 946	3 684.9%	43 429	3 408.8%	56 841	88.8%	56 841	88.8%	33 464	115.9%	69.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 039	2.3%	3 326	1.9%	3 265	1.9%	162 751	93.9%	173 380	39.5%	-	-	149 223	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	5 041	16.7%	1 394	4.6%	1 041	3.4%	22 767	75.3%	30 243	6.9%	-	-	20 601	68.0%
Receivables from Non-exchange Transactions - Property Rates	1 664	4.1%	1 481	3.7%	881	2.2%	36 501	90.1%	40 526	9.2%	-	-	33 118	81.0%
Receivables from Exchange Transactions - Waste Water Management	2 115	4.3%	1 771	3.6%	1 667	3.4%	43 931	88.8%	49 484	11.3%	-	-	38 145	77.0%
Receivables from Exchange Transactions - Waste Management	2 308	3.4%	2 089	3.1%	2 028	3.0%	61 300	90.5%	67 725	15.4%	-	-	53 976	79.0%
Receivables from Exchange Transactions - Property Rental Debtors	36	9.5%	2	.6%	4	1.0%	342	88.9%	384	.1%	-	-	108	28.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 426	4.5%	3 232	4.2%	2 623	3.4%	67 566	87.9%	76 847	17.5%	-	-	56 665	73.0%
Total By Income Source	18 630	4.2%	13 294	3.0%	11 509	2.6%	395 157	90.1%	438 590	100.0%	-	-	351 836	80.0%
Debtors Age Analysis By Customer Group														
Organs of State	747	3.9%	654	3.4%	534	2.8%	17 179	89.9%	19 114	4.4%	-	-	15 356	80.0%
Commercial	5 480	12.7%	1 835	4.3%	1 423	3.3%	34 319	79.7%	43 057	9.8%	-	-	31 057	72.0%
Households	12 241	3.3%	10 736	2.9%	9 494	2.5%	341 066	91.3%	373 538	85.2%	-	-	303 222	81.0%
Other	162	5.6%	69	2.4%	58	2.0%	2 592	90.0%	2 881	.7%	-	-	2 201	76.0%
Total By Customer Group	18 630	4.2%	13 294	3.0%	11 509	2.6%	395 157	90.1%	438 590	100.0%	-	-	351 836	80.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 768	7.2%	6 609	5.5%	7 686	6.3%	98 200	81.0%	121 264	49.2%
Bulk Water	7 765	7.7%	8 803	8.8%	3 974	4.0%	79 849	79.5%	100 392	40.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 219	5.0%	976	4.0%	1 649	6.7%	20 591	84.3%	24 436	9.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	156	86.5%	8	4.5%	1	.6%	15	8.5%	180	.1%
Total	17 912	7.3%	16 396	6.7%	13 310	5.4%	198 655	80.7%	246 274	100.0%

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 2205

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	117 760	118 150	51 320	43.6%	38 074	32.3%	30 161	25.5%	119 556	101.2%	1 306	75.0%	2 209.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 890	2 000	407	21.6%	1 068	56.5%	1 695	84.8%	3 170	158.5%	1 013	108.0%	67.4%
Interest earned - outstanding debtors	95	365	179	188.2%	178	187.7%	169	46.2%	526	144.0%	185	147.3%	(8.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 675	115 675	50 712	43.8%	36 801	31.8%	28 198	24.4%	115 711	100.0%	-	73.9%	(100.0%)
Other own revenue	100	110	22	22.2%	28	27.6%	99	90.2%	149	135.4%	108	298.5%	(8.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 438	122 967	26 659	22.3%	29 043	24.3%	28 605	23.3%	84 306	68.6%	28 215	72.0%	1.4%
Employee related costs	61 455	64 529	14 179	23.1%	15 672	25.5%	15 387	23.8%	45 237	70.1%	14 282	73.0%	7.7%
Remuneration of councillors	9 410	9 968	2 309	24.5%	2 382	25.3%	2 197	22.0%	6 888	69.1%	2 286	73.8%	(3.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 611	7 611	1 252	16.5%	1 203	15.8%	968	12.7%	3 424	45.0%	1 598	76.3%	(39.4%)
Finance charges	2 022	-	529	26.1%	529	26.1%	482	-	1 540	-	558	76.0%	(13.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 450	4 550	2 500	45.9%	-	-	1 631	35.8%	4 131	90.8%	891	62.2%	83.1%
Other expenditure	33 490	36 309	5 890	17.6%	9 256	27.6%	7 940	21.9%	23 086	63.6%	8 600	70.2%	(7.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 678)	(4 817)	24 662		9 032		1 556		35 250		(26 909)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 678)	(4 817)	24 662		9 032		1 556		35 250		(26 909)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 678)	(4 817)	24 662		9 032		1 556		35 250		(26 909)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 678)	(4 817)	24 662		9 032		1 556		35 250		(26 909)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 678)	(4 817)	24 662		9 032		1 556		35 250		(26 909)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	1 660	2 319	32	1.9%	280	16.9%	68	2.9%	380	16.4%	221	49.5%	(69.3%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 660	2 319	32	1.9%	280	16.9%	68	2.9%	380	16.4%	221	49.5%	(69.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 660	2 319	32	1.9%	280	16.9%	68	2.9%	380	16.4%	221	49.5%	(69.3%)
Governance and Administration	1 430	2 029	9	.7%	203	14.2%	68	3.4%	281	13.8%	221	47.8%	(69.3%)
Executive & Council	400	581	-	-	38	9.4%	26	4.5%	64	11.0%	191	68.1%	(86.3%)
Budget & Treasury Office	900	925	-	-	123	13.6%	16	1.7%	138	15.0%	23	23.5%	(32.4%)
Corporate Services	130	523	9	7.3%	43	33.2%	26	5.0%	79	15.1%	7	26.1%	257.0%
Community and Public Safety	40	93	-	-	-	-	-	-	-	-	-	29.7%	-
Community & Social Services	40	93	-	-	-	-	-	-	-	-	-	29.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	190	198	23	11.9%	76	40.2%	-	-	99	50.0%	-	96.8%	-
Planning and Development	60	64	23	37.7%	40	67.3%	-	-	63	98.4%	-	96.8%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	130	134	-	-	36	27.7%	-	-	36	26.9%	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	117 666	117 675	91 574	77.8%	97 912	83.2%	123 313	104.8%	312 799	265.8%	62 012	219.4%	98.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	101	110	40 487	40 245.0%	60 094	59 735.3%	93 408	84 915.9%	193 988	176 352.5%	60 999	163 277.2%	53.1%
Government - operating	115 675	115 675	50 680	43.8%	36 797	31.8%	28 198	24.4%	115 675	100.0%	-	71.4%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 890	1 890	407	21.6%	1 021	54.0%	1 707	90.3%	3 136	165.9%	1 013	118.0%	68.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 828)	(80 122)	(91 475)	81.8%	(108 743)	97.2%	(27 483)	34.3%	(227 702)	284.2%	(70 252)	275.3%	(60.9%)
Suppliers and employees	(104 356)	(73 010)	(88 975)	85.3%	(106 659)	102.2%	(27 483)	37.6%	(223 118)	305.6%	(69 694)	292.0%	(60.6%)
Finance charges	(2 022)	(2 022)	-	-	(2 084)	103.1%	-	-	(2 084)	103.1%	(558)	75.9%	(100.0%)
Transfers and grants	(5 450)	(5 090)	(2 500)	45.9%	-	-	-	-	(2 500)	49.1%	-	45.9%	-
Net Cash from/(used) Operating Activities	5 838	37 553	98	1.7%	(10 831)	(185.5%)	95 830	255.2%	85 097	226.6%	(8 240)	(7 010.8%)	(1 263.1%)
Cash Flow from Investing Activities													
Receipts	(12 000)	(12 000)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(12 000)	(12 000)	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 660)	(1 755)	(78)	4.7%	(280)	16.9%	(68)	3.9%	(426)	24.3%	(221)	49.5%	(69.3%)
Capital assets	(1 660)	(1 755)	(78)	4.7%	(280)	16.9%	(68)	3.9%	(426)	24.3%	(221)	49.5%	(69.3%)
Net Cash from/(used) Investing Activities	(13 660)	(13 755)	(78)	.6%	(280)	2.0%	(68)	.5%	(426)	3.1%	(221)	4.1%	(69.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 146)	-	-	-	-	-	(79 103)	-	(79 103)	-	-	-	(100.0%)
Repayment of borrowing	(2 146)	-	-	-	-	-	(79 103)	-	(79 103)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2 146)	-	-	-	-	-	(79 103)	-	(79 103)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(9 968)	23 798	20	(.2%)	(11 111)	111.5%	16 659	70.0%	5 568	23.4%	(8 461)	486.5%	(296.9%)
Cash/cash equivalents at the year begin:	7 621	7 621	12 925	169.6%	12 945	169.9%	1 834	24.1%	12 925	169.6%	(51 338)	1.7%	(103.6%)
Cash/cash equivalents at the year end:	(2 347)	31 419	12 945	(551.6%)	1 834	(78.1%)	18 493	58.9%	18 493	58.9%	(59 799)	(784.7%)	(130.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 404	100.0%	9 404	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	9 404	100.0%	9 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 404	100.0%	9 404	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	9 404	100.0%	9 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 951	100.0%	-	-	-	-	-	-	1 951	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 951	100.0%	-	-	-	-	-	-	1 951	100.0%

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	411 473	411 473	139 518	33.9%	125 989	30.6%	132 474	32.2%	397 981	96.7%	91 911	82.9%	44.1%
Property rates	38 500	38 500	11 027	28.6%	11 767	30.6%	11 906	30.9%	34 700	90.1%	10 489	80.7%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 000	81 335	22 887	28.3%	15 982	19.7%	15 752	19.4%	54 621	67.2%	13 250	65.1%	18.9%
Service charges - water revenue	39 500	39 520	15 437	39.1%	15 733	39.8%	13 873	35.1%	45 042	114.0%	6 356	65.4%	118.3%
Service charges - sanitation revenue	19 800	19 810	5 710	28.8%	5 725	28.9%	5 745	29.0%	17 180	86.7%	4 230	70.9%	35.8%
Service charges - refuse revenue	26 112	26 117	6 756	25.9%	6 752	25.9%	6 808	26.1%	20 317	77.8%	5 111	73.0%	33.2%
Service charges - other	250	-	-	-	(272)	(108.9%)	-	-	(272)	-	1	-	(100.0%)
Rental of facilities and equipment	1 264	1 254	557	44.1%	270	21.4%	356	28.4%	1 183	94.3%	346	76.8%	2.7%
Interest earned - external investments	1 400	1 400	582	41.6%	4 715	336.8%	344	24.6%	5 641	402.9%	433	113.5%	(20.5%)
Interest earned - outstanding debtors	27 000	27 000	3 424	12.7%	3 854	14.3%	4 886	18.1%	12 164	45.1%	5 691	71.0%	(14.2%)
Dividends received	35	35	72	207.0%	-	-	-	-	72	207.0%	-	-	-
Fines	101	101	146	144.6%	73	72.5%	86	85.2%	305	302.2%	48	72.7%	78.9%
Licences and permits	40	40	2	6.1%	45	112.9%	37	92.5%	85	211.6%	0	3.0%	21 038.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	173 679	173 679	72 643	41.8%	61 049	35.2%	71 013	40.9%	204 705	117.9%	45 471	97.9%	56.2%
Other own revenue	2 792	2 182	274	9.8%	296	10.6%	1 654	75.8%	2 223	101.9%	486	158.7%	240.3%
Gains on disposal of PPE	-	500	-	-	-	-	15	3.0%	15	3.0%	-	-	(100.0%)
Operating Expenditure	405 999	405 999	73 898	18.2%	79 158	19.5%	85 417	21.0%	238 472	58.7%	75 650	59.8%	12.9%
Employee related costs	159 569	158 623	40 085	25.1%	40 365	25.3%	41 174	26.0%	121 624	76.7%	37 078	75.4%	11.0%
Remuneration of councillors	10 354	10 354	2 387	23.1%	2 452	23.7%	2 850	27.5%	7 689	74.3%	2 342	66.4%	21.7%
Debt impairment	44 000	44 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 282	25 282	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 227	3 227	5	.2%	260	8.0%	2	-	267	8.3%	3	47.0%	(51.9%)
Bulk purchases	67 561	67 561	14 066	20.8%	11 210	16.6%	10 702	15.8%	35 977	53.3%	9 860	72.7%	8.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 629	17 402	2 987	10.8%	5 084	18.4%	6 446	37.0%	14 518	83.4%	1 881	26.9%	242.8%
Transfers and grants	13 180	13 750	2 381	18.1%	4 176	31.7%	5 576	40.6%	12 133	88.2%	5 450	122.0%	2.3%
Other expenditure	55 198	65 800	11 987	21.7%	15 611	28.3%	18 667	28.4%	46 264	70.3%	19 036	83.2%	(1.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 473	5 474	65 620		46 831		47 057		159 508		16 261		
Transfers recognised - capital	45 155	45 155	16 823	37.3%	-	-	10 917	24.2%	27 740	61.4%	22 051	38.9%	(50.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 629	50 629	82 443		46 831		57 974		187 248		38 312		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 629	50 629	82 443		46 831		57 974		187 248		38 312		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 629	50 629	82 443		46 831		57 974		187 248		38 312		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 629	50 629	82 443		46 831		57 974		187 248		38 312		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	79 624	20 001	8 056	10.1%	15 605	19.6%	37 686	188.4%	61 347	306.7%	8 324	20.9%	352.7%
National Government	45 155	19 983	7 585	16.8%	15 484	34.3%	37 204	186.2%	60 273	301.6%	8 153	21.9%	356.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 155	19 983	7 585	16.8%	15 484	34.3%	37 204	186.2%	60 273	301.6%	8 153	21.9%	356.3%
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 468	-	471	10.5%	122	2.7%	482	-	1 074	-	-	-	(100.0%)
Public contributions and donations	-	18	-	-	-	-	-	-	-	-	171	-	(100.0%)
Capital Expenditure Standard Classification	79 624	20 001	8 056	10.1%	15 605	19.6%	37 686	188.4%	61 347	306.7%	8 324	20.9%	352.7%
Governance and Administration	4 206	-	12	.3%	188	4.5%	482	-	682	-	606	89.6%	(20.5%)
Executive & Council	2 100	-	-	-	36	1.7%	303	-	339	-	-	7.2%	(100.0%)
Budget & Treasury Office	1 276	-	12	.9%	11	.8%	26	-	48	-	-	-	(100.0%)
Corporate Services	830	-	-	-	142	17.1%	152	-	294	-	606	821.0%	(74.9%)
Community and Public Safety	7 949	17 024	1 098	13.8%	958	12.1%	1 602	9.4%	3 659	21.5%	2 648	18.4%	(39.5%)
Community & Social Services	1 000	-	-	-	-	-	-	-	-	-	-	.3%	-
Sport And Recreation	6 949	17 024	1 098	15.8%	952	13.7%	1 602	9.4%	3 653	21.5%	2 618	23.4%	(38.8%)
Public Safety	-	-	-	-	6	-	-	-	6	-	31	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 319	2 959	6 512	17.5%	9 238	24.8%	8 840	298.7%	24 590	830.9%	-	.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 319	2 959	6 512	17.5%	9 238	24.8%	8 840	298.7%	24 590	830.9%	-	.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 129	-	433	1.4%	5 221	17.3%	26 762	-	32 417	-	5 070	22.3%	427.9%
Electricity	13 800	-	-	-	-	-	1 316	-	1 316	-	-	75.7%	(100.0%)
Water	-	-	2	-	3 669	-	24 749	-	28 420	-	-	17.4%	(100.0%)
Waste Water Management	11 100	-	432	3.9%	1 552	14.0%	698	-	2 681	-	5 070	19.0%	(86.2%)
Waste Management	5 229	-	-	-	-	-	-	-	-	-	-	40.5%	-
Other	20	18	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	407 704	404 290	125 249	30.7%	122 434	30.0%	123 663	30.6%	371 346	91.9%	112 103	109.7%	10.3%
Property rates, penalties and collection charges	30 800	34 344	7 651	24.8%	5 590	18.2%	3 354	9.8%	16 596	48.3%	10 361	33.1%	(67.6%)
Service charges	133 330	121 897	24 045	18.0%	24 550	18.4%	18 263	15.0%	66 858	54.8%	30 908	-	(40.9%)
Other revenue	3 055	3 480	2 688	88.0%	17 183	562.4%	7 163	205.8%	27 035	776.8%	839	-	753.9%
Government - operating	173 679	178 679	74 934	43.1%	61 716	35.5%	71 089	39.8%	207 739	116.3%	45 471	96.0%	56.3%
Government - capital	45 155	45 155	15 032	33.3%	12 672	28.1%	23 125	51.2%	50 829	112.6%	22 051	105.3%	4.9%
Interest	21 650	20 700	862	4.0%	723	3.3%	669	3.2%	2 254	10.9%	2 472	61.1%	(73.0%)
Dividends	35	35	36	103.5%	-	-	-	-	36	103.5%	-	-	-
Payments	(356 767)	(287 017)	(92 028)	25.8%	(84 800)	23.8%	(85 159)	29.7%	(261 987)	91.3%	(66 694)	95.5%	27.7%
Suppliers and employees	(340 360)	(271 843)	(89 643)	26.3%	(79 934)	23.5%	(79 578)	29.3%	(249 155)	91.7%	(61 241)	93.5%	29.9%
Finance charges	(3 227)	(2 509)	(4)	.1%	(690)	21.4%	(2)	.1%	(696)	27.7%	(3)	53.5%	(51.5%)
Transfers and grants	(13 180)	(12 665)	(2 381)	18.1%	(4 176)	31.7%	(5 580)	44.1%	(12 137)	95.8%	(5 450)	160.9%	2.4%
Net Cash from/(used) Operating Activities	50 936	117 273	33 221	65.2%	37 635	73.9%	38 504	32.8%	109 359	93.3%	45 409	179.4%	(15.2%)
Cash Flow from Investing Activities													
Receipts	-	-	(547)	-	-	-	15	-	(532)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(3 105)	-	-	-	-	-	(3 105)	-	-	-	-
Decrease in other non-current receivables	-	-	(41)	-	-	-	-	-	(41)	-	-	-	-
Decrease (increase) in non-current investments	-	-	2 599	-	-	-	-	-	2 599	-	-	-	-
Payments	(79 624)	(54 593)	(12 798)	16.1%	(15 676)	19.7%	(28 592)	52.4%	(57 066)	104.5%	(8 029)	48.4%	256.1%
Capital assets	(79 624)	(54 593)	(12 798)	16.1%	(15 676)	19.7%	(28 592)	52.4%	(57 066)	104.5%	(8 029)	48.4%	256.1%
Net Cash from/(used) Investing Activities	(79 624)	(54 593)	(13 346)	16.8%	(15 676)	19.7%	(28 577)	52.3%	(57 598)	105.5%	(8 029)	48.4%	255.9%
Cash Flow from Financing Activities													
Receipts	30 000	-	125	.4%	50	.2%	95	-	269	-	13	12 531.5%	643.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	125	-	50	-	95	-	269	-	13	12 531.5%	643.8%
Payments	(3 920)	(3 920)	-	-	(260)	6.6%	-	-	(260)	6.6%	-	14.4%	-
Repayment of borrowing	(3 920)	(3 920)	-	-	(260)	6.6%	-	-	(260)	6.6%	-	14.4%	-
Net Cash from/(used) Financing Activities	26 080	(3 920)	125	.5%	(210)	(.8%)	95	(2.4%)	10	(.2%)	13	6.5%	643.8%
Net Increase/(Decrease) in cash held	(2 607)	58 760	19 999	(767.0%)	21 749	(834.1%)	10 022	17.1%	51 770	88.1%	37 393	(1 073.1%)	(73.2%)
Cash/cash equivalents at the year begin:	42 649	(44 309)	3 684	8.6%	23 683	55.5%	45 432	(102.5%)	3 684	(8.3%)	48 581	25.4%	(6.5%)
Cash/cash equivalents at the year end:	40 041	14 451	23 683	59.1%	45 432	113.5%	55 454	383.7%	55 454	383.7%	85 974	201.6%	(35.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 241	9.6%	4 235	4.4%	4 110	4.3%	78 732	81.7%	96 317	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 766	22.1%	1 848	5.3%	1 323	3.8%	24 205	68.9%	35 142	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 267	13.2%	2 626	5.5%	2 574	5.4%	35 994	75.8%	47 461	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 013	10.8%	1 363	4.9%	1 341	4.8%	22 265	79.6%	27 981	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 560	9.1%	1 619	4.2%	1 591	4.1%	32 193	82.6%	38 963	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 002	7.8%	1 728	3.4%	1 645	3.2%	43 950	85.6%	51 324	16.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 132	19.2%	1 196	7.3%	(747)	(4.6%)	12 723	78.0%	16 304	5.2%	-	-	-	-
Total By Income Source	36 981	11.8%	14 615	4.7%	11 836	3.8%	250 061	79.8%	313 493	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 311	18.4%	2 030	8.7%	111	.5%	16 965	72.4%	23 417	7.5%	-	-	-	-
Commercial	3 618	18.8%	912	4.7%	792	4.1%	13 963	72.4%	19 286	6.2%	-	-	-	-
Households	27 480	10.5%	11 101	4.2%	10 534	4.0%	212 134	81.2%	261 249	83.3%	-	-	-	-
Other	1 571	16.5%	573	6.0%	399	4.2%	7 000	73.4%	9 542	3.0%	-	-	-	-
Total By Customer Group	36 981	11.8%	14 615	4.7%	11 836	3.8%	250 061	79.8%	313 493	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17	36.8%	11	23.6%	18	39.7%	-	-	47	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	17	36.8%	11	23.6%	18	39.7%	-	-	47	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	644 937	674 563	186 149	28.9%	156 865	24.3%	160 861	23.8%	503 875	74.7%	113 169	78.2%	42.1%
Property rates	90 809	97 837	28 072	30.9%	20 850	23.0%	21 099	21.6%	70 020	71.6%	18 746	75.3%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	197 638	203 304	53 852	27.2%	43 658	22.1%	42 137	20.7%	139 647	68.7%	39 197	84.2%	7.5%
Service charges - water revenue	76 461	67 278	14 953	19.6%	18 686	24.4%	18 957	28.2%	52 596	78.2%	17 959	92.3%	5.6%
Service charges - sanitation revenue	47 797	47 816	11 960	25.0%	11 947	25.0%	11 915	24.9%	35 822	74.9%	11 130	83.0%	7.1%
Service charges - refuse revenue	45 096	45 526	11 410	25.3%	11 353	25.2%	11 394	25.0%	34 157	75.0%	10 630	83.3%	7.2%
Service charges - other	-	-	385	-	371	-	202	-	957	-	303	-	(33.5%)
Rental of facilities and equipment	3 951	4 380	899	22.8%	985	24.9%	884	20.2%	2 769	63.2%	807	53.2%	9.6%
Interest earned - external investments	-	-	13	-	11	-	7	-	31	-	10	333.4%	(27.6%)
Interest earned - outstanding debtors	35 509	35 509	10 006	28.2%	9 377	26.4%	10 289	29.0%	29 672	83.6%	10 218	106.4%	.7%
Dividends received	-	-	-	-	700	-	300	-	1 000	-	326	-	(8.1%)
Fines	9 360	9 458	1 112	11.9%	1 653	17.7%	533	5.6%	3 298	34.9%	1 904	55.6%	(72.0%)
Licences and permits	67	36	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 095	130 095	52 173	40.7%	36 177	28.2%	41 396	31.8%	129 746	99.7%	834	69.7%	4 866.5%
Other own revenue	9 155	32 674	1 313	14.3%	1 097	12.0%	1 292	4.0%	3 701	11.3%	1 107	20.2%	16.8%
Gains on disposal of PPE	1 000	650	-	-	-	-	457	70.4%	457	70.4%	-	-	(100.0%)
Operating Expenditure	644 937	674 064	122 085	18.9%	177 047	27.5%	117 833	17.5%	416 966	61.9%	101 416	54.4%	16.2%
Employee related costs	181 626	196 400	48 252	26.6%	49 445	27.2%	63 680	32.4%	161 377	82.2%	42 858	56.2%	48.6%
Remuneration of councillors	12 759	11 098	3 516	27.6%	3 516	27.6%	5 190	46.8%	12 223	110.1%	3 232	61.4%	60.6%
Debt impairment	90 002	90 002	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 336	75 336	-	-	-	-	-	-	-	-	-	-	-
Finance charges	14 606	-	3 076	21.1%	3 324	22.8%	2 224	-	8 624	-	3 016	43.3%	(26.3%)
Bulk purchases	144 559	133 059	27 997	19.4%	23 964	16.6%	2 168	1.6%	54 129	40.7%	20 032	102.4%	(89.2%)
Other Materials	21 102	17 945	7 054	33.4%	(1 292)	(6.1%)	7 787	43.4%	13 549	75.5%	4 896	84.0%	59.0%
Contracted services	10 400	17 300	3 797	36.5%	4 393	42.2%	4 843	28.0%	13 033	75.3%	2 751	28.1%	76.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	94 548	132 924	28 393	30.0%	93 698	99.1%	31 941	24.0%	154 032	115.9%	24 631	45.1%	29.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	499	64 064		(20 183)		43 028		86 909		11 753		
Transfers recognised - capital	78 008	-	31 179	40.0%	9 415	12.1%	38 376	-	78 971	-	14 767	70.8%	159.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 008	499	95 243		(10 767)		81 404		165 880		26 520		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 008	499	95 243		(10 767)		81 404		165 880		26 520		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 008	499	95 243		(10 767)		81 404		165 880		26 520		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 008	499	95 243		(10 767)		81 404		165 880		26 520		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	84 008	78 808	2 465	2.9%	13 770	16.4%	22 984	29.2%	39 219	49.8%	14 151	39.0%	62.4%
National Government	78 008	78 008	2 278	2.9%	13 674	17.5%	22 984	29.5%	38 936	49.9%	13 353	36.2%	72.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 008	78 008	2 278	2.9%	13 674	17.5%	22 984	29.5%	38 936	49.9%	13 353	36.2%	72.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	800	187	3.1%	96	1.6%	-	-	283	35.4%	798	65.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 008	78 808	2 465	2.9%	13 770	16.4%	22 984	29.2%	39 219	49.8%	14 151	39.0%	62.4%
Governance and Administration	-	-	187	-	-	-	-	-	187	-	-	-	-
Executive & Council	-	-	187	-	-	-	-	-	187	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 628	6 128	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 128	6 128	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 452	15 452	2 278	14.7%	13 770	89.1%	22 984	148.7%	39 032	252.6%	14 151	586.5%	62.4%
Planning and Development	-	-	2 278	-	13 770	-	22 984	-	39 032	-	14 151	-	62.4%
Road Transport	15 452	15 452	-	-	-	-	-	-	-	-	-	19.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 090	55 390	-	-	-	-	-	-	-	-	-	-	-
Electricity	7 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Water	36 580	35 580	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 510	14 810	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 838	1 838	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	721 945	673 815	218 080	30.2%	163 504	22.6%	199 058	29.5%	580 641	86.2%	127 936	78.1%	55.6%
Property rates, penalties and collection charges	90 809	97 837	28 072	30.9%	20 849	23.0%	21 099	21.6%	70 020	71.6%	18 746	-	12.6%
Service charges	366 991	363 923	92 561	25.2%	86 015	23.4%	84 724	23.3%	263 300	72.4%	79 219	62.4%	6.9%
Other revenue	22 533	46 451	3 370	15.0%	4 035	17.9%	3 167	6.8%	10 572	22.8%	3 817	-	(17.0%)
Government - operating	128 095	130 095	54 703	42.7%	33 647	26.3%	41 396	31.8%	129 746	99.7%	834	69.7%	4 866.5%
Government - capital	78 008	-	29 354	37.6%	9 170	11.8%	38 376	-	76 900	-	14 767	69.9%	159.9%
Interest	35 509	35 509	10 019	28.2%	9 388	26.4%	10 296	29.0%	29 703	83.7%	10 227	106.4%	.7%
Dividends	-	-	-	-	400	-	-	-	400	-	326	-	(100.0%)
Payments	(479 600)	(508 726)	(147 488)	30.8%	(121 847)	25.4%	(121 087)	23.8%	(390 422)	76.7%	(116 125)	79.4%	4.3%
Suppliers and employees	(464 993)	(499 222)	(144 299)	31.0%	(118 523)	25.5%	(118 816)	23.8%	(381 639)	76.4%	(111 879)	78.8%	6.2%
Finance charges	(14 606)	(9 504)	(3 189)	21.8%	(3 324)	22.8%	(2 270)	23.9%	(8 783)	92.4%	(4 246)	102.8%	(46.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	242 346	165 089	70 592	29.1%	41 657	17.2%	77 971	47.2%	190 220	115.2%	11 811	74.3%	560.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 008)	(78 008)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(78 008)	(78 008)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(78 008)	(78 008)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	164 338	87 081	70 592	43.0%	41 657	25.3%	77 971	89.5%	190 220	218.4%	11 811	142.8%	560.2%
Cash/cash equivalents at the year begin:	76 290	76 290	(63 026)	(82.6%)	7 566	9.9%	49 222	64.5%	(63 026)	(82.6%)	48 215	640.7%	2.1%
Cash/cash equivalents at the year end:	240 628	163 371	7 566	3.1%	49 222	20.5%	127 194	77.9%	127 194	77.9%	60 026	78.7%	111.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 346	4.0%	6 066	3.8%	4 613	2.9%	142 135	89.3%	159 161	26.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 753	41.5%	2 981	11.5%	1 629	6.3%	10 564	40.7%	25 928	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 221	11.4%	2 824	5.2%	2 139	3.9%	43 489	79.5%	54 673	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 820	4.1%	2 598	2.8%	2 212	2.4%	83 956	90.7%	92 586	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 557	2.7%	2 848	2.2%	2 702	2.1%	121 937	93.1%	131 045	21.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 540	2.6%	3 482	2.6%	3 243	2.4%	125 571	92.4%	135 836	22.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	633	7.0%	351	3.9%	230	2.5%	7 840	86.6%	9 054	1.5%	-	-	-	-
Total By Income Source	34 871	5.7%	21 151	3.5%	16 767	2.8%	535 494	88.0%	608 284	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 486	14.2%	1 768	10.1%	1 219	7.0%	11 980	68.6%	17 453	2.9%	-	-	-	-
Commercial	13 706	19.4%	4 331	6.1%	2 696	3.8%	49 810	70.6%	70 544	11.6%	-	-	-	-
Households	18 680	3.6%	15 052	2.9%	12 852	2.5%	473 704	91.0%	520 287	85.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 871	5.7%	21 151	3.5%	16 767	2.8%	535 494	88.0%	608 284	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 821	13.2%	9 911	14.9%	10 111	15.2%	37 771	56.7%	66 614	97.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	934	60.1%	620	39.9%	-	-	-	-	1 554	2.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 755	14.3%	10 530	15.4%	10 111	14.8%	37 771	55.4%	68 168	100.0%

Contact Details

Municipal Manager	Mr Molatseli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	310 929	301 781	87 060	28.0%	75 850	24.4%	72 303	24.0%	235 213	77.9%	44 072	57.9%	64.1%
Property rates	18 796	18 796	4 913	26.1%	4 048	21.5%	4 084	21.7%	13 046	69.4%	3 936	34.1%	3.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 788	44 788	9 072	20.3%	7 315	16.3%	8 364	18.7%	24 750	55.3%	4 844	49.8%	72.6%
Service charges - water revenue	48 760	48 760	13 283	27.2%	10 991	22.5%	13 782	28.3%	38 055	78.0%	12 110	76.9%	13.8%
Service charges - sanitation revenue	24 971	24 971	6 086	24.4%	11 191	44.8%	6 523	26.1%	23 800	95.3%	5 851	76.5%	11.5%
Service charges - refuse revenue	24 350	24 350	6 262	25.7%	5 275	21.7%	6 276	25.8%	17 814	73.2%	5 694	72.6%	10.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	409	367	99	24.2%	85	20.7%	91	24.8%	275	74.9%	87	-	4.8%
Interest earned - external investments	644	600	72	11.2%	202	31.4%	158	26.3%	432	71.9%	203	134.3%	(22.1%)
Interest earned - outstanding debtors	12 000	22 577	5 532	46.1%	5 757	48.0%	5 012	22.2%	16 301	72.2%	4 793	73.4%	4.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	180	180	29	16.1%	519	288.3%	61	33.7%	609	338.1%	14	-	325.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 163	84 163	36 525	43.4%	25 420	30.2%	21 810	25.9%	83 755	99.5%	1 413	43.6%	1 443.6%
Other own revenue	51 868	32 228	5 187	10.0%	5 047	9.7%	6 143	19.1%	16 376	50.8%	5 035	84.4%	22.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	92	-	(100.0%)
Operating Expenditure	313 773	304 315	123 429	39.3%	78 199	24.9%	51 851	17.0%	253 479	83.3%	109 681	73.2%	(52.7%)
Employee related costs	71 987	70 939	18 266	25.4%	17 049	23.7%	17 595	24.8%	52 909	74.6%	17 822	89.0%	(1.3%)
Remuneration of councillors	6 530	6 663	1 910	29.3%	821	12.6%	1 291	19.4%	4 022	60.4%	1 805	89.0%	(28.5%)
Debt impairment	40 316	40 316	94	.2%	17 705	43.9%	4 126	10.2%	21 924	54.4%	40 792	115.5%	(89.9%)
Depreciation and asset impairment	64 000	67 200	-	-	-	-	474	.7%	474	.7%	-	-	(100.0%)
Finance charges	1 200	-	-	-	-	-	-	-	-	-	70	10.0%	(100.0%)
Bulk purchases	50 434	39 034	6 651	13.2%	10 182	20.2%	5 818	14.9%	22 652	58.0%	20 357	107.2%	(71.4%)
Other Materials	10 898	11 158	2 305	21.2%	2 113	19.4%	2 468	22.1%	6 886	61.7%	2 279	74.6%	8.3%
Contracted services	6 930	7 893	923	13.3%	1 204	17.4%	333	4.2%	2 459	31.2%	893	19.3%	(62.8%)
Transfers and grants	22 499	17 328	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 978	43 784	93 280	239.3%	29 125	74.7%	21 341	48.7%	143 746	328.3%	25 663	94.6%	(16.8%)
Loss on disposal of PPE	-	-	-	-	-	-	(1 593)	-	(1 593)	-	-	-	(100.0%)
Surplus/(Deficit)	(2 844)	(2 534)	(36 369)		(2 350)		20 452		(18 267)		(65 609)		
Transfers recognised - capital	62 773	62 773	9 537	15.2%	9 891	15.8%	-	-	19 428	30.9%	7 165	32.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 929	60 239	(26 832)		7 541		20 452		1 161		(58 444)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 929	60 239	(26 832)		7 541		20 452		1 161		(58 444)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 929	60 239	(26 832)		7 541		20 452		1 161		(58 444)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 929	60 239	(26 832)		7 541		20 452		1 161		(58 444)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	67 597	67 597	6 820	10.1%	7 984	11.8%	4 592	6.8%	19 396	28.7%	6 168	36.2%	(25.6%)
National Government	62 773	62 773	6 501	10.4%	5 820	9.3%	4 209	6.7%	16 530	26.3%	5 873	35.5%	(28.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 773	62 773	6 501	10.4%	5 820	9.3%	4 209	6.7%	16 530	26.3%	5 873	35.5%	(28.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 824	4 824	319	6.6%	2 163	44.8%	384	8.0%	2 866	59.4%	295	44.8%	29.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 597	67 597	6 820	10.1%	7 984	11.8%	4 592	6.8%	19 396	28.7%	6 168	36.2%	(25.6%)
Governance and Administration	1 224	1 224	136	11.1%	254	20.7%	272	22.2%	661	54.0%	168	108.8%	61.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 224	1 224	136	11.1%	249	20.3%	183	15.0%	568	46.4%	167	110.6%	9.6%
Corporate Services	-	-	-	-	5	-	88	-	93	-	1	-	14 520.0%
Community and Public Safety	12 994	12 994	1 408	10.8%	1 117	8.6%	211	1.6%	2 736	21.1%	922	49.5%	(77.1%)
Community & Social Services	6 084	6 084	603	9.9%	-	-	-	-	603	9.9%	-	-	-
Sport And Recreation	6 910	6 910	805	11.7%	1 117	16.2%	211	3.1%	2 133	30.9%	922	40.5%	(77.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 309	12 309	4 852	39.4%	4 345	35.3%	3 289	26.7%	12 487	101.4%	2 738	75.4%	20.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 309	12 309	4 852	39.4%	4 345	35.3%	3 289	26.7%	12 487	101.4%	2 738	75.4%	20.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 070	41 070	423	1.0%	2 268	5.5%	820	2.0%	3 511	8.5%	2 340	19.7%	(64.9%)
Electricity	3 240	3 240	-	-	1 601	49.4%	-	-	1 601	49.4%	-	.4%	-
Water	19 490	19 490	147	.8%	77	.4%	558	2.9%	781	4.0%	703	13.6%	(20.7%)
Waste Water Management	15 567	15 567	207	1.3%	590	3.8%	160	1.0%	957	6.1%	1 637	89.9%	(90.2%)
Waste Management	2 773	2 773	70	2.5%	-	-	103	3.7%	173	6.2%	-	35.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	373 703	364 554	69 461	18.6%	64 318	17.2%	52 126	14.3%	185 905	51.0%	22 678	43.2%	129.9%
Property rates, penalties and collection charges	18 796	18 796	1 672	8.9%	1 076	5.7%	1 038	5.5%	3 787	20.1%	1 633	14.0%	(36.4%)
Service charges	142 870	142 869	9 758	6.8%	12 057	8.4%	7 268	5.1%	29 083	20.4%	8 792	26.3%	(17.3%)
Other revenue	52 457	32 775	3 925	7.5%	3 524	6.7%	4 207	12.8%	11 656	35.6%	3 740	78.3%	12.5%
Government - operating	84 163	84 163	36 525	43.4%	25 420	30.2%	21 767	25.9%	83 712	99.5%	-	72.0%	(100.0%)
Government - capital	62 773	62 773	17 209	27.4%	21 933	34.9%	17 401	27.7%	56 543	90.1%	8 165	61.4%	113.1%
Interest	12 644	23 177	371	2.9%	307	2.4%	445	1.9%	1 123	4.8%	348	4.5%	27.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 956)	(225 439)	(54 106)	22.8%	(49 621)	20.9%	(43 765)	19.4%	(147 492)	65.4%	(41 120)	72.4%	6.4%
Suppliers and employees	(213 258)	(206 911)	(54 106)	25.4%	(49 621)	23.3%	(43 765)	21.2%	(147 492)	71.3%	(41 120)	78.9%	6.4%
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(22 499)	(17 328)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	136 747	139 115	15 355	11.2%	14 696	10.7%	8 361	6.0%	38 413	27.6%	(18 442)	3.0%	(145.3%)
Cash Flow from Investing Activities													
Receipts	-	-	(15 000)	-	-	-	-	-	(15 000)	-	-	1 969.7%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(15 000)	-	-	-	-	-	(15 000)	-	-	-	-
Payments	(67 597)	(67 767)	(12 600)	18.6%	(15 823)	23.4%	(8 635)	12.7%	(37 058)	54.7%	(6 168)	52.5%	40.0%
Capital assets	(67 597)	(67 767)	(12 600)	18.6%	(15 823)	23.4%	(8 635)	12.7%	(37 058)	54.7%	(6 168)	52.5%	40.0%
Net Cash from/(used) Investing Activities	(67 597)	(67 767)	(27 600)	40.8%	(15 823)	23.4%	(8 635)	12.7%	(52 058)	76.8%	(6 168)	48.0%	40.0%
Cash Flow from Financing Activities													
Receipts	-	-	28	-	31	-	42	-	101	-	52	-	(19.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	28	-	31	-	42	-	101	-	52	-	(19.7%)
Payments	(8 636)	(8 637)	(109)	1.3%	-	-	(333)	3.9%	(442)	5.1%	-	(48.6%)	(100.0%)
Repayment of borrowing	(8 636)	(8 637)	(109)	1.3%	-	-	(333)	3.9%	(442)	5.1%	-	(48.6%)	(100.0%)
Net Cash from/(used) Financing Activities	(8 636)	(8 637)	(81)	.9%	31	(.4%)	(291)	3.4%	(341)	3.9%	52	(40.0%)	(654.8%)
Net Increase/(Decrease) in cash held	60 514	62 711	(12 325)	(20.4%)	(1 096)	(1.8%)	(565)	(.9%)	(13 986)	(22.3%)	(24 557)	(30.4%)	(97.7%)
Cash/cash equivalents at the year begin:	86 642	86 642	86 642	100.0%	74 317	85.8%	73 221	84.5%	86 642	100.0%	9 435	76.8%	676.0%
Cash/cash equivalents at the year end:	147 156	149 353	74 317	50.5%	73 221	49.8%	72 656	48.6%	72 656	48.6%	(15 122)	(16.9%)	(580.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 036	4.4%	2 251	3.3%	2 489	3.6%	60 477	88.6%	68 252	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 271	33.6%	433	6.4%	235	3.5%	3 824	56.5%	6 763	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 341	6.1%	724	3.3%	641	2.9%	19 381	87.8%	22 087	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 518	3.6%	1 091	2.6%	1 074	2.6%	37 976	91.2%	41 658	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 446	3.1%	1 219	2.6%	1 204	2.6%	42 752	91.7%	46 621	14.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	348	100.0%	348	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 064	3.2%	3 139	2.5%	3 215	2.5%	116 000	91.8%	126 419	40.5%	-	-	-	-
Total By Income Source	13 676	4.4%	8 857	2.8%	8 857	2.8%	280 758	89.9%	312 148	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	752	21.8%	292	8.5%	418	12.1%	1 995	57.7%	3 457	1.1%	-	-	-	-
Commercial	3 433	33.1%	479	4.6%	233	2.2%	6 228	60.0%	10 373	3.3%	-	-	-	-
Households	7 218	3.1%	6 058	2.6%	6 247	2.6%	216 913	91.7%	236 436	75.7%	-	-	-	-
Other	2 272	3.7%	2 029	3.3%	1 959	3.2%	55 622	89.9%	61 882	19.8%	-	-	-	-
Total By Customer Group	13 676	4.4%	8 857	2.8%	8 857	2.8%	280 758	89.9%	312 148	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 358	5.1%	-	-	81 137	94.9%	-	-	85 495	88.0%
Bulk Water	-	-	30	5.7%	-	-	502	94.3%	533	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 338	100.0%	1 338	1.4%
Trade Creditors	151	35.4%	4	1.0%	-	-	272	63.6%	427	.4%
Auditor-General	-	-	-	-	797	28.4%	2 005	71.6%	2 802	2.9%
Other	920	14.0%	1 096	16.7%	(70 781)	(1 075.3%)	75 348	1 144.7%	6 583	6.8%
Total	5 429	5.6%	1 131	1.2%	11 153	11.5%	79 465	81.8%	97 177	100.0%

Contact Details

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Mr TG Makgale	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	2 099 119	1 768 320	521 103	24.8%	332 769	15.9%	304 770	17.2%	1 158 642	65.5%	135 632	49.7%	124.7%
Property rates	267 000	207 596	63 220	23.7%	38 424	14.4%	51 891	25.0%	153 536	74.0%	26 028	(25.2%)	99.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	502 000	437 600	69 780	13.9%	58 796	11.7%	68 525	15.7%	197 101	45.0%	41 798	67.1%	63.9%
Service charges - water revenue	90 930	69 700	21 837	24.0%	19 334	21.3%	14 516	20.8%	55 687	79.9%	17 685	41.8%	(17.9%)
Service charges - sanitation revenue	39 900	37 000	9 742	24.4%	8 790	22.0%	8 735	23.6%	27 267	73.7%	8 864	51.7%	(1.5%)
Service charges - refuse revenue	32 000	31 000	7 319	22.9%	7 956	24.9%	8 118	26.2%	23 393	75.5%	7 163	52.0%	13.3%
Service charges - other	59 906	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 419	1 327	182	12.8%	1 977	139.3%	(1 287)	(97.0%)	872	65.7%	168	69.6%	(865.8%)
Interest earned - external investments	2 500	2 400	614	24.6%	476	19.1%	334	13.9%	1 424	59.3%	230	24.3%	44.9%
Interest earned - outstanding debtors	20 000	25 000	4 381	21.9%	6 805	34.0%	6 677	26.7%	17 862	71.4%	4 686	44.5%	42.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	1 001	140	.7%	176	.9%	301	30.0%	616	61.6%	191	33.2%	57.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	569 484	655 954	327 242	57.5%	176 830	31.1%	129 372	19.7%	633 444	96.6%	27 125	69.6%	376.9%
Other own revenue	493 979	299 742	16 647	3.4%	13 205	2.7%	17 589	5.9%	47 441	15.8%	1 693	10.3%	938.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 953 319	1 697 794	333 748	17.1%	283 339	14.5%	357 330	21.0%	974 417	57.4%	190 950	43.3%	87.1%
Employee related costs	373 064	396 777	98 987	26.5%	90 670	24.3%	105 621	26.6%	295 279	74.4%	86 809	75.7%	21.7%
Remuneration of councillors	23 643	22 521	5 474	23.2%	5 466	23.1%	5 614	24.9%	16 554	73.5%	5 430	75.3%	3.4%
Debt impairment	50 000	133 000	1 271	2.5%	214	.4%	813	.6%	2 298	1.7%	-	.1%	(100.0%)
Depreciation and asset impairment	179 110	100 000	-	-	0	-	-	-	0	-	-	-	-
Finance charges	6 000	6 000	236	3.9%	345	5.8%	2 921	48.7%	3 502	58.4%	454	78.1%	543.1%
Bulk purchases	639 274	399 846	61 823	9.7%	35 958	5.6%	20 779	5.2%	118 560	29.7%	-	12.7%	(100.0%)
Other Materials	-	-	-	-	-	-	3 810	-	3 810	-	-	-	(100.0%)
Contracted services	78 700	99 992	41 263	52.4%	20 756	26.4%	16 659	16.7%	78 678	78.7%	21 274	64.5%	(21.7%)
Transfers and grants	255 396	192 000	41 061	16.1%	41 894	16.4%	55 419	28.9%	138 374	72.1%	26 417	62.4%	109.8%
Other expenditure	348 131	347 658	83 633	24.0%	88 035	25.3%	145 695	41.9%	317 362	91.3%	50 566	48.3%	188.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	145 800	70 526	187 355		49 430		(52 560)		184 225		(55 318)		
Transfers recognised - capital	304 865	190 265	65 747	21.6%	61 874	20.3%	59 644	31.3%	187 265	98.4%	124 262	71.0%	(52.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	450 665	260 791	253 102		111 304		7 084		371 490		68 945		
Taxation	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) after taxation	450 665	260 791	253 102		111 304		7 084		371 490		68 945		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	450 665	260 791	253 102		111 304		7 084		371 490		68 945		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	450 665	260 791	253 102		111 304		7 084		371 490		68 945		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	450 665	260 761	35 744	7.9%	63 090	14.0%	41 196	15.8%	140 031	53.7%	83 237	49.4%	(50.5%)
National Government	247 865	190 235	28 458	11.5%	44 343	17.9%	17 466	9.2%	90 268	47.5%	80 837	53.9%	(78.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	57 000	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	304 865	190 235	28 458	9.3%	44 343	14.5%	17 466	9.2%	90 268	47.5%	80 837	53.9%	(78.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	145 800	70 526	7 286	5.0%	18 747	12.9%	23 731	33.6%	49 764	70.6%	2 400	34.1%	888.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	450 665	260 791	35 744	7.9%	63 090	14.0%	41 196	15.8%	140 031	53.7%	83 237	49.4%	(50.5%)
Governance and Administration	4 000	2 000	1 032	25.8%	242	6.0%	130	6.5%	1 404	70.2%	610	6.2%	(78.6%)
Executive & Council	3 000	-	-	-	-	-	-	-	-	-	-	2.1%	-
Budget & Treasury Office	1 000	500	159	15.9%	39	3.9%	64	12.8%	262	52.4%	244	-	(73.8%)
Corporate Services	-	1 500	874	-	202	-	66	4.4%	1 142	76.2%	366	-	(81.9%)
Community and Public Safety	81 947	56 865	5 441	6.6%	7 105	8.7%	3 396	6.0%	15 942	28.0%	15 935	63.5%	(78.7%)
Community & Social Services	14 217	12 906	4 189	29.5%	3 722	26.2%	3 384	26.2%	11 295	87.5%	9 607	97.4%	(64.8%)
Sport And Recreation	27 231	23 908	1 252	4.6%	3 184	11.7%	-	-	4 436	18.6%	6 328	39.9%	(100.0%)
Public Safety	40 500	20 050	-	-	199	.5%	13	.1%	211	1.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	165 476	71 947	14 998	9.1%	19 359	11.7%	6 190	8.6%	40 547	56.4%	6 855	17.2%	(9.7%)
Planning and Development	82 179	3 000	-	-	-	-	-	-	-	-	-	.7%	-
Road Transport	83 296	68 947	14 998	18.0%	19 359	23.2%	6 190	9.0%	40 547	58.8%	6 855	33.8%	(9.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	193 728	121 498	13 293	6.9%	35 871	18.5%	29 937	24.6%	79 101	65.1%	59 837	69.9%	(50.0%)
Electricity	31 340	37 778	-	-	9 219	29.4%	9 601	25.4%	18 820	49.8%	4 658	68.2%	106.1%
Water	106 471	51 857	6 859	6.4%	12 970	12.2%	4 665	9.0%	24 495	47.2%	28 858	60.6%	(83.8%)
Waste Water Management	37 917	31 362	6 433	17.0%	13 681	36.1%	15 671	50.0%	35 786	114.1%	26 321	79.5%	(40.5%)
Waste Management	18 000	500	-	-	-	-	-	-	-	-	-	-	-
Other	5 514	8 482	980	17.8%	514	9.3%	1 542	18.2%	3 036	35.8%	-	15.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 228 638	1 803 240	504 331	22.6%	407 929	18.3%	324 420	18.0%	1 236 679	68.6%	250 681	89.4%	29.4%
Property rates, penalties and collection charges	267 000	207 596	5 693	2.1%	38 863	14.6%	20 787	10.0%	65 343	31.5%	28 653	-	(27.5%)
Service charges	664 830	575 300	75 373	11.3%	96 518	14.5%	72 340	12.6%	244 231	42.5%	62 132	74.4%	16.4%
Other revenue	515 399	241 725	29 662	5.8%	33 361	6.5%	37 456	15.5%	100 478	41.6%	5 109	-	633.1%
Government - operating	454 044	560 954	327 242	72.1%	176 837	38.9%	129 322	23.1%	633 401	112.9%	27 125	89.1%	376.8%
Government - capital	304 865	190 265	65 747	21.6%	61 874	20.3%	59 644	31.3%	187 265	98.4%	124 262	74.5%	(52.0%)
Interest	22 500	27 400	614	2.7%	476	2.1%	4 871	17.8%	5 961	21.8%	3 399	291.5%	43.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 552 973)	(1 303 449)	(405 723)	26.1%	(337 800)	21.8%	(234 891)	18.0%	(978 414)	75.1%	(182 870)	101.7%	28.4%
Suppliers and employees	(1 291 576)	(1 111 449)	(343 953)	26.6%	(295 906)	22.9%	(184 416)	16.6%	(824 275)	74.2%	(157 870)	108.4%	16.8%
Finance charges	(6 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(255 396)	(192 000)	(61 769)	24.2%	(41 894)	16.4%	(50 475)	26.3%	(154 138)	80.3%	(25 000)	65.5%	101.9%
Net Cash from/(used) Operating Activities	675 665	499 791	98 608	14.6%	70 129	10.4%	89 528	17.9%	258 266	51.7%	67 812	50.7%	32.0%
Cash Flow from Investing Activities													
Receipts	2 500	-	31 560	1 262.4%	26 726	1 069.1%	(43 500)	-	14 787	-	24 900	745.2%	(274.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 500	-	-	-	-	-	-	-	-	-	12 900	143.7%	(100.0%)
Decrease (increase) in non-current investments	-	-	31 560	-	26 726	-	(43 500)	-	14 787	-	12 000	-	(462.5%)
Payments	(450 665)	(260 791)	(113 625)	25.2%	(63 090)	14.0%	(41 196)	15.8%	(217 912)	83.6%	(88 162)	75.2%	(53.3%)
Capital assets	(450 665)	(260 791)	(113 625)	25.2%	(63 090)	14.0%	(41 196)	15.8%	(217 912)	83.6%	(88 162)	75.2%	(53.3%)
Net Cash from/(used) Investing Activities	(448 165)	(260 791)	(82 065)	18.3%	(36 364)	8.1%	(84 696)	32.5%	(203 126)	77.9%	(63 262)	48.1%	33.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 000)	-	-	-	-	-	(2 477)	-	(2 477)	-	-	147.4%	(100.0%)
Repayment of borrowing	(6 000)	-	-	-	-	-	(2 477)	-	(2 477)	-	-	147.4%	(100.0%)
Net Cash from/(used) Financing Activities	(6 000)	-	-	-	-	-	(2 477)	-	(2 477)	-	-	147.4%	(100.0%)
Net Increase/(Decrease) in cash held	221 500	239 000	16 543	7.5%	33 765	15.2%	2 355	1.0%	52 663	22.0%	4 550	(3.1%)	(48.2%)
Cash/cash equivalents at the year begin:	3 000	6 729	(5 247)	(174.9%)	11 296	376.5%	45 061	669.7%	(5 247)	(78.0%)	940	(46.3%)	4 694.3%
Cash/cash equivalents at the year end:	224 500	245 729	11 296	5.0%	45 061	20.1%	47 416	19.3%	47 416	19.3%	5 490	(34.1%)	763.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 180	4.2%	8 635	3.0%	623	.2%	270 213	92.6%	291 652	33.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 020	14.2%	5 422	5.5%	4 757	4.8%	74 771	75.5%	98 970	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 595	5.7%	9 200	4.5%	6 770	3.3%	177 434	86.6%	204 999	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 001	2.6%	2 563	2.3%	2 476	2.2%	105 483	92.9%	113 523	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 788	2.3%	2 483	2.1%	2 472	2.1%	112 781	93.6%	120 525	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	205	.4%	249	.5%	205	.4%	52 704	98.8%	53 364	6.0%	-	-	-	-
Total By Income Source	43 790	5.0%	28 553	3.2%	17 304	2.0%	793 387	89.8%	883 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 138	18.0%	12 734	15.2%	5 040	6.0%	50 999	60.8%	83 912	9.5%	-	-	-	-
Commercial	13 817	7.6%	6 090	3.4%	4 743	2.6%	156 285	86.4%	180 935	20.5%	-	-	-	-
Households	15 213	2.7%	11 946	2.1%	5 430	.9%	541 105	94.3%	573 694	65.0%	-	-	-	-
Other	(378)	(.8%)	(2 217)	(5.0%)	2 091	4.7%	44 997	101.1%	44 493	5.0%	-	-	-	-
Total By Customer Group	43 790	5.0%	28 553	3.2%	17 304	2.0%	793 387	89.8%	883 034	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	32 651	2.8%	52 252	4.6%	95 803	8.4%	966 094	84.2%	1 146 800	89.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 190	100.0%	-	-	-	-	-	-	3 190	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 525	100.0%	-	-	-	-	-	-	3 525	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 889	100.0%	-	-	-	-	-	-	12 889	1.0%
Auditor-General	-	-	-	-	-	-	1 854	100.0%	1 854	.1%
Other	10 331	9.1%	8 077	7.1%	32 207	28.5%	62 542	55.3%	113 157	8.8%
Total	62 586	4.9%	60 329	4.7%	128 011	10.0%	1 030 490	80.4%	1 281 416	100.0%

Contact Details

Municipal Manager	Mr Adv. M.R Tsupa	058 718 3767
Financial Manager	Mr Moratwe Mofokeng	058 718 3708

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	148 372	131 049	47 869	32.3%	23 591	15.9%	36 050	27.5%	107 510	82.0%	34 234	93.8%	5.3%
Property rates	22 545	19 047	8 097	35.9%	1 401	6.2%	933	4.9%	10 431	54.8%	8 211	230.6%	(88.6%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	9 425	7 477	2 230	23.7%	1 940	20.6%	1 758	23.5%	5 928	79.3%	1 740	53.9%	1.0%
Service charges - water revenue	11 436	7 217	2 110	18.4%	1 691	14.8%	1 954	27.1%	5 754	79.7%	1 479	51.2%	32.1%
Service charges - sanitation revenue	12 790	7 500	2 099	16.4%	2 095	16.4%	1 635	21.8%	5 828	77.7%	1 482	61.9%	10.3%
Service charges - refuse revenue	13 057	7 374	1 980	15.2%	2 009	15.4%	1 560	21.2%	5 549	75.2%	1 525	72.9%	2.3%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	1 915	4 258	639	33.4%	971	50.7%	114	2.7%	1 724	40.5%	91	25.8%	25.1%
Interest earned - external investments	222	165	6	2.6%	5	2.4%	17	10.4%	28	17.1%	119	63.6%	(85.6%)
Interest earned - outstanding debtors	10 937	11 220	2 516	23.0%	2 000	18.3%	2 393	21.3%	6 909	61.6%	1 919	55.2%	24.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	66	40	13	19.4%	2	3.5%	5	12.5%	20	50.5%	22	57.7%	(77.4%)
Licences and permits	18	26	7	37.5%	6	36.3%	5	20.0%	18	70.0%	5	37.2%	13.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 267	64 867	27 997	43.6%	10 322	16.1%	25 548	39.4%	63 867	98.5%	16 855	99.6%	51.6%
Other own revenue	1 696	1 859	176	10.4%	1 149	67.7%	128	6.9%	1 453	78.2%	785	222.8%	(83.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 333	130 532	24 300	16.5%	35 029	23.8%	26 629	20.4%	85 958	65.9%	29 196	77.1%	(8.8%)
Employee related costs	53 099	54 047	12 965	24.4%	13 400	25.2%	13 209	24.4%	39 574	73.2%	11 707	72.1%	12.8%
Remuneration of councillors	4 348	5 165	1 403	32.3%	1 092	25.1%	1 251	24.2%	3 745	72.5%	1 131	73.4%	10.6%
Debt impairment	4 814	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 876	1 984	-	-	-	-	-	-	-	-	-	-	-
Finance charges	891	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 801	23 521	2 370	12.6%	8 282	44.1%	2 157	9.2%	12 809	54.5%	3 936	72.6%	(45.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 500	3 500	689	19.7%	1 309	37.4%	874	25.0%	2 871	82.0%	1 205	71.9%	(27.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58 005	42 315	6 873	11.8%	10 947	18.9%	9 139	21.6%	26 959	63.7%	11 217	76.1%	(18.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 039	517	23 569		(11 438)		9 421		21 552		5 038		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	2 867	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 039	517	23 569		(11 438)		9 421		21 552		7 905		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 039	517	23 569		(11 438)		9 421		21 552		7 905		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 039	517	23 569		(11 438)		9 421		21 552		7 905		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 039	517	23 569		(11 438)		9 421		21 552		7 905		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	48 292	33 720	3 756	7.8%	10 335	21.4%	9 015	26.7%	23 106	68.5%	3 751	40.7%	140.3%
National Government	48 027	33 455	3 756	7.8%	10 305	21.5%	8 749	26.2%	22 810	68.2%	3 743	40.9%	133.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 027	33 455	3 756	7.8%	10 305	21.5%	8 749	26.2%	22 810	68.2%	3 743	40.9%	133.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	265	265	-	-	30	11.4%	267	100.6%	297	112.0%	8	4.1%	3 175.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 292	33 720	3 756	7.8%	10 335	21.4%	9 015	26.7%	23 106	68.5%	3 751	40.7%	140.3%
Governance and Administration	-	-	21	-	15	-	96	-	132	-	8	1.8%	1 084.1%
Executive & Council	-	-	-	-	8	-	52	-	60	-	-	-	(100.0%)
Budget & Treasury Office	-	-	21	-	-	-	-	-	21	-	-	-	-
Corporate Services	-	-	-	-	7	-	45	-	51	-	8	1.8%	447.5%
Community and Public Safety	3 474	3 474	465	13.4%	2 695	77.6%	1 959	56.4%	5 119	147.3%	233	20.2%	739.6%
Community & Social Services	65	65	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 409	3 409	465	13.6%	2 695	79.1%	1 959	57.5%	5 119	150.2%	233	20.2%	739.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 424	7 424	800	10.8%	1 430	19.3%	3 504	47.2%	5 733	77.2%	3 510	55.4%	(.2%)
Planning and Development	1 223	1 223	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 201	6 201	800	12.9%	1 430	23.1%	3 504	56.5%	5 733	92.5%	3 510	58.6%	(.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 394	22 822	2 470	6.6%	6 195	16.6%	3 457	15.1%	12 122	53.1%	-	32.7%	(100.0%)
Electricity	7 600	7 600	814	10.7%	1 754	23.1%	1 109	14.6%	3 677	48.4%	-	-	(100.0%)
Water	26 294	11 722	153	.6%	4 439	16.9%	2 347	20.0%	6 939	59.2%	-	78.2%	(100.0%)
Waste Water Management	3 500	3 500	1 504	43.0%	2	.1%	-	-	1 506	43.0%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	179 578	160 396	50 603	28.2%	37 120	20.7%	40 513	25.3%	128 236	79.9%	34 408	85.3%	17.7%
Property rates, penalties and collection charges	18 036	17 083	2 207	12.2%	2 247	12.5%	1 707	10.0%	6 162	36.1%	2 284	77.0%	(25.2%)
Service charges	37 365	29 567	3 479	9.3%	3 864	10.3%	4 587	15.5%	11 931	40.4%	4 282	36.8%	7.1%
Other revenue	2 956	5 565	2 803	94.8%	6 301	213.2%	3 249	58.4%	12 354	222.0%	3 023	368.3%	7.5%
Government - operating	64 267	64 867	28 397	44.2%	10 322	16.1%	25 548	39.4%	64 267	99.1%	15 797	97.8%	61.7%
Government - capital	48 027	33 067	13 717	28.6%	14 385	30.0%	5 421	16.4%	33 523	101.4%	9 021	88.3%	(39.9%)
Interest	8 927	10 247	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 939)	(110 896)	(28 889)	24.7%	(26 400)	22.6%	(28 900)	26.1%	(84 189)	75.9%	(23 786)	79.7%	21.5%
Suppliers and employees	(116 048)	(106 371)	(27 895)	24.0%	(26 296)	22.7%	(27 404)	25.8%	(81 594)	76.7%	(23 676)	79.3%	15.7%
Finance charges	(891)	(4 525)	(995)	111.6%	(104)	11.7%	(1 495)	33.0%	(2 594)	57.3%	(110)	-	1 254.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	62 639	49 499	21 714	34.7%	10 720	17.1%	11 613	23.5%	44 047	89.0%	10 622	102.4%	9.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 292)	(33 292)	(3 735)	7.7%	(10 335)	21.4%	(9 015)	27.1%	(23 086)	69.3%	(3 751)	40.7%	140.3%
Capital assets	(48 292)	(33 292)	(3 735)	7.7%	(10 335)	21.4%	(9 015)	27.1%	(23 086)	69.3%	(3 751)	40.7%	140.3%
Net Cash from/(used) Investing Activities	(48 292)	(33 292)	(3 735)	7.7%	(10 335)	21.4%	(9 015)	27.1%	(23 086)	69.3%	(3 751)	40.7%	140.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 756)	(9 756)	-	-	(120)	1.2%	(95)	1.0%	(215)	2.2%	-	-	(100.0%)
Repayment of borrowing	(9 756)	(9 756)	-	-	(120)	1.2%	(95)	1.0%	(215)	2.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 756)	(9 756)	-	-	(120)	1.2%	(95)	1.0%	(215)	2.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	4 590	6 451	17 979	391.7%	265	5.8%	2 503	38.8%	20 747	321.6%	6 870	(144.0%)	(63.6%)
Cash/cash equivalents at the year begin:	(7 815)	(7 815)	520	(6.6%)	18 498	(236.7%)	18 763	(240.1%)	520	(6.6%)	6 254	(100.0%)	200.0%
Cash/cash equivalents at the year end:	(3 225)	(1 364)	18 498	(573.6%)	18 763	(581.9%)	21 266	(1 559.2%)	21 266	(1 559.2%)	13 124	(167.9%)	62.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(217)	(.7%)	636	2.0%	540	1.7%	30 998	97.0%	31 957	19.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(173)	(5.2%)	213	6.4%	75	2.2%	3 214	96.6%	3 328	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(577)	(2.9%)	401	2.0%	297	1.5%	19 548	99.4%	19 670	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(60)	(.2%)	607	1.7%	503	1.4%	35 206	97.1%	36 255	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(58)	(.2%)	563	1.5%	488	1.3%	35 925	97.3%	36 919	23.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(.2%)	21	.7%	16	.5%	3 150	99.0%	3 182	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	6 710	23.4%	-	-	-	-	21 958	76.6%	28 669	17.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(95)	(16.8%)	22	3.9%	14	2.5%	622	110.5%	563	.4%	-	-	-	-
Total By Income Source	5 525	3.4%	2 463	1.5%	1 932	1.2%	150 622	93.8%	160 543	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	142	4.4%	234	7.3%	187	5.8%	2 650	82.5%	3 213	2.0%	-	-	-	-
Commercial	85	1.5%	368	6.7%	158	2.9%	4 881	88.9%	5 491	3.4%	-	-	-	-
Households	3 430	2.4%	2 346	1.6%	2 111	1.5%	136 942	94.6%	144 829	90.2%	-	-	-	-
Other	1 868	26.7%	(485)	(6.9%)	(523)	(7.5%)	6 149	87.7%	7 009	4.4%	-	-	-	-
Total By Customer Group	5 525	3.4%	2 463	1.5%	1 932	1.2%	150 622	93.8%	160 543	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	36 153	100.0%	36 153	43.9%
Bulk Water	-	-	-	-	305	.8%	36 203	99.2%	36 508	44.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	4.5%	474	4.9%	1 114	11.6%	7 569	78.9%	9 590	11.7%
Auditor-General	19	100.0%	-	-	-	-	-	-	19	-
Other	-	-	-	-	-	-	-	-	-	-
Total	453	.6%	474	.6%	1 419	1.7%	79 924	97.1%	82 270	100.0%

Contact Details

Municipal Manager	Mr BW Kannemeyer	058 913 8300
Financial Manager	Mr S Nyapudi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	232 892	232 892	45 908	19.7%	77 132	33.1%	21 418	9.2%	144 458	62.0%	29 579	66.7%	(27.6%)
Property rates	13 850	13 850	13 005	93.9%	(8)	(.1%)	(218)	(1.6%)	12 779	92.3%	(655)	96.3%	(66.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 410	42 410	8 865	20.9%	56 952	134.3%	4 907	11.6%	70 724	166.8%	6 876	43.4%	(28.6%)
Service charges - water revenue	37 647	37 647	10 706	28.4%	10 714	28.5%	3 617	9.6%	25 037	66.5%	10 148	153.1%	(64.4%)
Service charges - sanitation revenue	21 442	21 442	4 938	23.0%	2 736	12.8%	4 077	19.0%	11 751	54.8%	4 428	56.0%	(7.9%)
Service charges - refuse revenue	12 769	12 769	2 925	22.9%	1 651	12.9%	2 481	19.4%	7 057	55.3%	2 520	56.1%	(1.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 259	1 259	364	28.9%	186	14.8%	273	21.7%	823	65.4%	250	56.8%	9.2%
Interest earned - external investments	571	571	174	30.5%	46	8.1%	257	44.9%	477	83.5%	63	125.5%	308.9%
Interest earned - outstanding debtors	25 000	25 000	4 511	18.0%	3 056	12.2%	4 982	19.9%	12 548	50.2%	5 669	62.1%	(12.1%)
Dividends received	20	20	-	-	-	-	-	-	-	-	-	4.1%	-
Fines	574	574	2	.3%	4	.6%	-	-	5	.9%	3	12.6%	(100.0%)
Licences and permits	-	-	-	-	-	-	0	-	0	-	1	-	(58.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 750	76 750	-	-	-	-	635	.8%	635	.8%	-	40.9%	(100.0%)
Other own revenue	601	601	419	69.6%	1 794	298.3%	408	67.9%	2 621	435.9%	278	16.5%	46.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 745	229 745	34 852	15.2%	28 475	12.4%	38 916	16.9%	102 242	44.5%	34 543	55.2%	12.7%
Employee related costs	73 028	73 028	18 010	24.7%	12 989	17.8%	18 146	24.8%	49 145	67.3%	16 544	68.8%	9.7%
Remuneration of councillors	6 290	6 290	1 289	20.5%	908	14.4%	1 633	26.0%	3 830	60.9%	1 120	56.4%	45.9%
Debt impairment	50 820	50 820	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 251	4 251	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	10.3%	-
Bulk purchases	37 476	37 476	9 614	25.7%	5 377	14.3%	9 446	25.2%	24 438	65.2%	8 717	73.8%	8.4%
Other Materials	8 281	8 281	348	4.2%	654	7.9%	610	7.4%	1 611	19.5%	393	33.3%	54.9%
Contracted services	3 000	3 000	1 243	41.4%	3 798	126.6%	1 819	60.6%	6 860	228.7%	1 213	-	49.9%
Transfers and grants	10 020	10 020	215	2.1%	693	6.9%	1 262	12.6%	2 171	21.7%	760	90.5%	66.1%
Other expenditure	36 579	36 579	4 132	11.3%	4 055	11.1%	5 999	16.4%	14 187	38.8%	5 795	36.3%	3.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 147	3 147	11 056		48 658		(17 498)		42 216		(4 963)		
Transfers recognised - capital	43 457	43 457	-	-	-	-	-	-	-	-	-	23.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 603	46 603	11 056		48 658		(17 498)		42 216		(4 963)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 603	46 603	11 056		48 658		(17 498)		42 216		(4 963)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 603	46 603	11 056		48 658		(17 498)		42 216		(4 963)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 603	46 603	11 056		48 658		(17 498)		42 216		(4 963)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	46 579	46 579	4 343	9.3%	5 510	11.8%	11 014	23.6%	20 866	44.8%	5 452	36.8%	102.0%
National Government	18 457	18 457	2 696	14.6%	5 115	27.7%	11 010	59.7%	18 821	102.0%	5 267	38.6%	109.0%
Provincial Government	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 457	43 457	2 696	6.2%	5 115	11.8%	11 010	25.3%	18 821	43.3%	5 267	38.6%	109.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 123	3 123	1 647	52.7%	90	2.9%	4	.1%	1 740	55.7%	185	14.3%	(98.0%)
Public contributions and donations	-	-	-	-	305	-	-	-	305	-	-	-	-
Capital Expenditure Standard Classification	46 579	46 579	4 343	9.3%	5 510	11.8%	11 014	23.6%	20 866	44.8%	5 452	36.8%	102.0%
Governance and Administration	2 193	2 193	700	31.9%	88	4.0%	1	-	788	36.0%	37	4.6%	(98.0%)
Executive & Council	156	156	-	-	-	-	-	-	-	-	-	2.2%	-
Budget & Treasury Office	-	-	-	-	16	-	1	-	17	-	37	56.3%	(98.0%)
Corporate Services	2 037	2 037	700	34.4%	72	3.5%	-	-	772	37.9%	-	-	-
Community and Public Safety	5 351	5 351	-	-	853	15.9%	-	-	853	15.9%	1 124	67.4%	(100.0%)
Community & Social Services	5 171	5 171	-	-	280	5.4%	-	-	280	5.4%	1 124	43.9%	(100.0%)
Sport And Recreation	-	-	-	-	573	-	-	-	573	-	-	-	-
Public Safety	180	180	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 286	13 286	3 626	27.3%	826	6.2%	979	7.4%	5 431	40.9%	1 722	35.0%	(43.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	7	68.4%	(100.0%)
Road Transport	13 286	13 286	3 626	27.3%	826	6.2%	979	7.4%	5 431	40.9%	1 715	35.0%	(42.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 750	25 750	17	.1%	3 743	14.5%	10 034	39.0%	13 794	53.6%	2 570	32.4%	290.5%
Electricity	3 600	3 600	-	-	-	-	-	-	-	-	558	36.7%	(100.0%)
Water	22 000	22 000	17	.1%	2 792	12.7%	7 583	34.5%	10 391	47.2%	2 012	29.4%	276.9%
Waste Water Management	150	150	-	-	-	-	2 451	1 634.1%	2 451	1 634.1%	-	33.1%	(100.0%)
Waste Management	-	-	-	-	951	-	-	-	951	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	217 002	217 002	103 143	47.5%	60 511	27.9%	51 916	23.9%	215 570	99.3%	28 497	61.7%	82.2%
Property rates, penalties and collection charges	10 000	10 000	1 831	18.3%	2 299	23.0%	2 220	22.2%	6 351	63.5%	3 931	67.1%	(43.5%)
Service charges	69 705	69 705	11 305	16.2%	13 905	19.9%	14 014	20.1%	39 225	56.3%	11 467	44.2%	22.2%
Other revenue	9 000	9 000	7 372	81.9%	1 222	13.6%	5 586	62.1%	14 181	157.6%	2 661	-	109.9%
Government - operating	76 750	76 750	63 254	82.4%	26 882	35.0%	22 852	29.8%	112 988	147.2%	300	77.2%	7 517.4%
Government - capital	43 457	43 457	17 816	41.0%	16 088	37.0%	7 146	16.4%	41 050	94.5%	10 020	53.9%	(28.7%)
Interest	8 071	8 071	1 564	19.4%	115	1.4%	97	1.2%	1 776	22.0%	119	1.9%	(18.0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	4.1%	-
Payments	(169 936)	(169 936)	(42 482)	25.0%	(48 328)	28.4%	(37 693)	22.2%	(128 503)	75.6%	(27 604)	62.5%	36.5%
Suppliers and employees	(169 936)	(169 936)	(42 263)	24.9%	(42 562)	25.0%	(32 376)	19.1%	(117 201)	69.0%	(27 604)	62.7%	17.3%
Finance charges	-	-	(87)	-	(5 397)	-	(5 317)	-	(10 801)	-	-	10.3%	(100.0%)
Transfers and grants	-	-	(132)	-	(369)	-	-	-	(501)	-	-	-	-
Net Cash from/(used) Operating Activities	47 066	47 066	60 661	128.9%	12 183	25.9%	14 223	30.2%	87 067	185.0%	893	56.8%	1 492.4%
Cash Flow from Investing Activities													
Receipts	-	-	(52 855)	-	(4 262)	-	1 017	-	(56 099)	-	3 444	-	(70.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(52 855)	-	(4 262)	-	1 017	-	(56 099)	-	3 444	-	(70.5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 079)	(47 079)	(3 853)	8.2%	(8 505)	18.1%	(15 003)	31.9%	(27 361)	58.1%	(6 072)	43.2%	147.1%
Capital assets	(47 079)	(47 079)	(3 853)	8.2%	(8 505)	18.1%	(15 003)	31.9%	(27 361)	58.1%	(6 072)	43.2%	147.1%
Net Cash from/(used) Investing Activities	(47 079)	(47 079)	(56 707)	120.5%	(12 767)	27.1%	(13 985)	29.7%	(83 460)	177.3%	(2 628)	25.8%	432.1%
Cash Flow from Financing Activities													
Receipts	-	-	1	-	-	-	-	-	1	-	-	-	-
Short term loans	-	-	1	-	-	-	-	-	1	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	1.8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	1.8%	-
Net Cash from/(used) Financing Activities	-	-	1	-	-	-	-	-	1	-	-	(1.2%)	-
Net Increase/(Decrease) in cash held	(13)	(13)	3 955	(30 453.5%)	(584)	4 493.8%	237	(1 827.6%)	3 609	(27 787.2%)	(1 735)	(107.8%)	(113.7%)
Cash/cash equivalents at the year begin:	5	5	(75)	(1 499.4%)	3 880	77 600.4%	3 296	65 928.2%	(75)	(1 499.4%)	10 252	8.3%	(67.8%)
Cash/cash equivalents at the year end:	(8)	(8)	3 880	(48 579.2%)	3 296	(41 272.2%)	3 534	(44 243.9%)	3 534	(44 243.9%)	8 517	171 170.5%	(58.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 799	4.6%	2 040	3.4%	2 541	4.2%	53 448	87.9%	60 829	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 207	9.0%	1 002	4.1%	1 471	6.0%	19 977	81.0%	24 657	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	711	3.3%	647	3.0%	612	2.9%	19 309	90.7%	21 279	8.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 772	2.4%	1 716	2.3%	1 709	2.3%	68 771	93.0%	73 968	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 086	2.0%	1 045	1.9%	1 046	2.0%	50 444	94.1%	53 621	22.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	1	.9%	1	.9%	87	97.4%	89	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	1.1%	71	1.0%	73	1.1%	6 600	96.8%	6 819	2.8%	-	-	-	-
Total By Income Source	8 653	3.6%	6 521	2.7%	7 452	3.1%	218 636	90.6%	241 262	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	700	7.9%	192	2.2%	209	2.4%	7 792	87.6%	8 894	3.7%	-	-	-	-
Commercial	517	3.7%	396	2.9%	983	7.1%	11 962	86.3%	13 858	5.7%	-	-	-	-
Households	7 436	3.4%	5 933	2.7%	6 260	2.9%	198 864	91.0%	218 492	90.6%	-	-	-	-
Other	0	1.4%	0	1.4%	0	1.6%	18	95.6%	18	-	-	-	-	-
Total By Customer Group	8 653	3.6%	6 521	2.7%	7 452	3.1%	218 636	90.6%	241 262	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 467	4.9%	-	-	6 714	9.4%	61 278	85.8%	71 458	88.1%
Bulk Water	-	-	-	-	19	4.1%	452	95.9%	472	.6%
PAYE deductions	624	100.0%	-	-	-	-	-	-	624	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	278	100.0%	-	-	-	-	-	-	278	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	(208.8%)	2	(63.6%)	6	(202.6%)	(16)	575.1%	(3)	-
Auditor-General	-	-	-	-	-	-	(1)	100.0%	(1)	-
Other	2 703	32.7%	48	.6%	(45)	(.5%)	5 569	67.3%	8 275	10.2%
Total	7 078	8.7%	50	.1%	6 693	8.3%	67 283	83.0%	81 104	100.0%

Contact Details

Municipal Manager	Mr SM Selepe	051 924 0654
Financial Manager	Mr KD Matsie	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	108 844	115 380	45 799	42.1%	33 318	30.6%	25 618	22.2%	104 735	90.8%	24 518	75.7%	4.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 545	1 945	400	15.7%	283	11.1%	248	12.7%	931	47.9%	546	71.5%	(54.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	102 591	102 591	45 295	44.2%	33 023	32.2%	25 309	24.7%	103 627	101.0%	23 933	97.2%	5.7%
Other own revenue	3 708	10 844	104	2.8%	13	.3%	61	.6%	177	1.6%	39	.5%	58.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	108 844	114 565	30 104	27.7%	28 988	26.6%	25 495	22.3%	84 588	73.8%	27 594	61.3%	(7.6%)
Employee related costs	47 627	47 627	12 135	25.5%	12 233	25.7%	12 395	26.0%	36 764	77.2%	11 272	75.9%	10.0%
Remuneration of councillors	9 080	9 625	2 392	26.3%	2 487	27.4%	2 687	27.9%	7 566	78.6%	2 245	80.2%	19.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	523	3 117	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	-	24	31.4%	19	25.3%	22	-	65	-	17	71.2%	31.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	900	700	169	18.8%	191	21.2%	137	19.6%	498	71.1%	328	68.9%	(58.1%)
Contracted services	1 000	750	-	-	347	34.7%	174	23.2%	520	69.4%	(18)	75.9%	(1 045.1%)
Transfers and grants	-	4 621	3 956	-	191	-	91	2.0%	4 238	91.7%	3 403	-	(97.3%)
Other expenditure	49 639	48 127	11 428	23.0%	13 520	27.2%	9 988	20.8%	34 936	72.6%	10 348	37.0%	(3.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	815	15 694		4 330		123		20 147		(3 077)		
Transfers recognised - capital	-	747	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(0)	1 562	15 694		4 330		123		20 147		(3 077)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(0)	1 562	15 694		4 330		123		20 147		(3 077)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(0)	1 562	15 694		4 330		123		20 147		(3 077)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(0)	1 562	15 694		4 330		123		20 147		(3 077)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	2 200	1 562	28	1.3%	1 210	55.0%	-	-	1 238	79.3%	537	29.6%	(100.0%)
National Government	-	1 562	28	-	1 210	-	-	-	1 238	79.3%	537	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	1 562	28	-	1 210	-	-	-	1 238	79.3%	537	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 200	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	2 200	1 562	28	1.3%	1 210	55.0%	-	-	1 238	79.3%	537	29.6%	(100.0%)
Governance and Administration	670	162	23	3.4%	-	-	-	-	23	14.1%	329	18.7%	(100.0%)
Executive & Council	170	-	-	-	-	-	-	-	-	-	-	2.2%	-
Budget & Treasury Office	350	60	23	6.5%	-	-	-	-	23	38.1%	-	81.8%	-
Corporate Services	150	102	-	-	-	-	-	-	-	-	329	73.7%	(100.0%)
Community and Public Safety	1 450	1 400	5	.4%	1 210	83.4%	-	-	1 215	86.8%	208	51.7%	(100.0%)
Community & Social Services	1 450	1 400	5	.4%	1 210	83.4%	-	-	1 215	86.8%	208	51.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	80	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	70	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	108 844	116 127	45 810	42.1%	33 376	30.7%	25 641	22.1%	104 827	90.3%	25 542	81.7%	.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 708	9 833	105	2.8%	1 097	29.6%	84	.9%	1 286	13.1%	1 063	28.3%	(92.1%)
Government - operating	102 591	104 349	45 295	44.2%	31 996	31.2%	25 309	24.3%	102 600	98.3%	23 933	97.2%	5.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 545	1 945	410	16.1%	283	11.1%	248	12.7%	941	48.4%	546	71.5%	(54.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(106 644)	(114 565)	(30 234)	28.4%	(30 038)	28.2%	(26 411)	23.1%	(86 683)	75.7%	(27 630)	73.1%	(4.4%)
Suppliers and employees	(106 569)	(109 870)	(25 507)	23.9%	(29 828)	28.0%	(26 298)	23.9%	(81 632)	74.3%	(24 210)	65.8%	8.6%
Finance charges	(75)	(75)	(24)	31.4%	(19)	25.3%	(22)	29.6%	(65)	86.4%	(17)	71.2%	31.1%
Transfers and grants	-	(4 621)	(4 703)	-	(191)	-	(91)	2.0%	(4 986)	107.9%	(3 403)	-	(97.3%)
Net Cash from/(used) Operating Activities	2 200	1 562	15 577	708.0%	3 338	151.7%	(770)	(49.3%)	18 144	1 161.6%	(2 088)	247.6%	(63.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 200)	(1 562)	(31)	1.4%	(1 221)	55.5%	-	-	(1 253)	80.2%	-	-	-
Capital assets	(2 200)	(1 562)	(31)	1.4%	(1 221)	55.5%	-	-	(1 253)	80.2%	-	-	-
Net Cash from/(used) Investing Activities	(2 200)	(1 562)	(31)	1.4%	(1 221)	55.5%	-	-	(1 253)	80.2%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	15 545	-	2 117	-	(770)	-	16 891	-	(2 088)	7 872 497.0%	(63.1%)
Cash/cash equivalents at the year begin:	-	-	6 516	-	22 061	-	24 178	-	6 516	-	17 833	-	35.6%
Cash/cash equivalents at the year end:	-	-	22 061	-	24 178	-	23 408	-	23 408	-	15 745	36.4%	48.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	191 534	390.3%	2 471	5.0%
Total By Income Source	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	191 534	390.3%	2 471	5.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	191 534	390.3%	2 471	5.0%
Total By Customer Group	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	191 534	390.3%	2 471	5.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	740	100.0%	-	-	-	-	-	-	740	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	650	69.1%	76	8.1%	215	22.8%	-	-	941	5.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	70	.5%	-	-	-	-	15 049	99.5%	15 119	90.0%
Total	1 459	8.7%	76	.5%	215	1.3%	15 049	89.6%	16 799	100.0%

Contact Details

Municipal Manager	Ms Takatso Lebenya	058 718 1036
Financial Manager	Mr HL Lebusa	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	666 515	693 545	146 360	22.0%	116 571	17.5%	115 086	16.6%	378 017	54.5%	105 563	62.4%	9.0%
Property rates	61 895	50 646	15 797	25.5%	11 635	18.8%	11 076	21.9%	38 508	76.0%	10 926	62.9%	1.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	279 032	293 412	67 166	24.1%	60 238	21.6%	62 575	21.3%	189 979	64.7%	57 235	70.9%	9.3%
Service charges - water revenue	93 086	97 974	20 738	22.3%	22 948	24.7%	22 428	22.9%	66 113	67.5%	21 375	72.7%	4.9%
Service charges - sanitation revenue	25 950	27 648	6 883	26.5%	6 893	26.6%	6 990	25.3%	20 766	75.1%	6 493	78.9%	7.6%
Service charges - refuse revenue	21 968	22 142	5 528	25.2%	5 539	25.2%	5 546	25.0%	16 613	75.0%	4 276	74.8%	29.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 822	8 452	1 309	27.1%	2 148	44.5%	1 226	14.5%	4 683	55.4%	767	63.2%	59.8%
Interest earned - external investments	1 059	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	4 323	15 200	3 728	86.2%	3 723	86.1%	2 654	17.5%	10 104	66.5%	1 529	106.4%	73.5%
Dividends received	-	751	-	-	-	-	-	-	-	-	-	-	-
Fines	860	967	238	27.6%	149	17.3%	217	22.5%	604	62.4%	318	89.3%	(31.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	163 700	164 291	22 147	13.5%	105	.1%	-	-	22 252	13.5%	-	38.6%	-
Other own revenue	9 820	12 063	2 826	28.8%	3 194	32.5%	2 374	19.7%	8 395	69.6%	2 643	89.6%	(10.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	665 510	667 124	132 849	20.0%	148 070	22.2%	132 416	19.8%	413 335	62.0%	119 967	55.5%	10.4%
Employee related costs	198 144	198 576	45 756	23.1%	49 992	25.2%	49 823	25.1%	145 571	73.3%	40 380	67.6%	23.4%
Remuneration of councillors	17 341	16 596	4 325	24.9%	4 326	24.9%	4 755	28.7%	13 405	80.8%	4 143	71.5%	14.8%
Debt impairment	14 300	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	25 344	21 190	-	-	-	-	4 069	19.2%	4 069	19.2%	-	-	(100.0%)
Finance charges	3 590	2 522	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	215 268	213 623	52 258	24.3%	43 964	20.4%	43 565	20.4%	139 788	65.4%	38 507	65.1%	13.1%
Other Materials	-	56 093	6 888	-	17 033	-	8 605	15.3%	32 526	58.0%	5 116	-	68.2%
Contracted services	22 890	29 221	3 873	16.9%	6 654	29.1%	4 815	16.5%	15 343	52.5%	5 599	53.5%	(14.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	168 633	129 303	19 749	11.7%	26 100	15.5%	16 784	13.0%	62 633	48.4%	26 222	32.2%	(36.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 005	26 421	13 511		(31 499)		(17 330)		(35 318)		(14 405)		
Transfers recognised - capital	105 686	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106 691	26 421	13 511		(31 499)		(17 330)		(35 318)		(14 405)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	106 691	26 421	13 511		(31 499)		(17 330)		(35 318)		(14 405)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 691	26 421	13 511		(31 499)		(17 330)		(35 318)		(14 405)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 691	26 421	13 511		(31 499)		(17 330)		(35 318)		(14 405)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	106 497	130 306	17 752	16.7%	52 803	49.6%	40 271	30.9%	110 826	85.1%	-	9.9%	(100.0%)
National Government	105 686	92 598	11 601	11.0%	29 520	27.9%	20 829	22.5%	61 950	66.9%	-	10.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	105 686	92 598	11 601	11.0%	29 520	27.9%	20 829	22.5%	61 950	66.9%	-	10.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	811	37 708	6 150	758.4%	23 283	2 870.9%	19 442	51.6%	48 875	129.6%	-	2.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	106 497	130 306	17 752	16.7%	52 803	49.6%	44 110	33.9%	114 665	88.0%	-	16.0%	(100.0%)
Governance and Administration	767	1 278	389	50.8%	1 313	171.2%	1 520	119.0%	3 223	252.2%	-	26.8%	(100.0%)
Executive & Council	-	532	0	-	35	-	600	112.7%	635	119.4%	-	1.5%	(100.0%)
Budget & Treasury Office	767	426	3	.3%	-	-	14	3.3%	17	3.9%	-	5.0%	(100.0%)
Corporate Services	-	320	386	-	1 278	-	907	283.3%	2 571	803.4%	-	54.6%	(100.0%)
Community and Public Safety	5 850	13 941	3 277	56.0%	3 933	67.2%	959	6.9%	8 168	58.6%	-	12.7%	(100.0%)
Community & Social Services	-	1 305	105	-	170	-	116	8.9%	391	29.9%	-	6.7%	(100.0%)
Sport And Recreation	5 850	12 636	2 402	41.1%	2 933	50.1%	785	6.2%	6 119	48.4%	-	12.8%	(100.0%)
Public Safety	-	-	771	-	830	-	58	-	1 658	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 275	32 514	2 856	14.8%	8 100	42.0%	15 742	48.4%	26 698	82.1%	-	39.4%	(100.0%)
Planning and Development	-	8	1	-	46	-	12	149.0%	59	734.0%	-	-	(100.0%)
Road Transport	19 275	32 506	2 856	14.8%	8 054	41.8%	15 730	48.4%	26 640	82.0%	-	39.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 642	80 524	11 229	14.3%	39 457	50.2%	25 889	32.2%	76 576	95.1%	-	8.8%	(100.0%)
Electricity	14 044	10 878	3 456	24.6%	7 923	56.4%	5 555	51.1%	16 934	155.7%	-	5.8%	(100.0%)
Water	24 312	38 252	4 393	18.1%	16 235	66.8%	14 391	37.6%	35 019	91.5%	-	21.7%	(100.0%)
Waste Water Management	32 436	26 986	3 058	9.4%	14 599	45.0%	5 782	21.4%	23 438	86.9%	-	9.4%	(100.0%)
Waste Management	7 850	4 407	322	4.1%	701	8.9%	162	3.7%	1 185	26.9%	-	1.6%	(100.0%)
Other	1 963	2 049	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	772 201	759 704	224 638	29.1%	185 641	24.0%	173 295	22.8%	583 574	76.8%	168 827	82.8%	2.6%
Property rates, penalties and collection charges	61 895	61 895	13 068	21.1%	9 524	15.4%	9 691	15.7%	32 283	52.2%	9 039	63.0%	7.2%
Service charges	420 036	420 036	89 700	21.4%	75 601	18.0%	78 182	18.6%	243 483	58.0%	73 784	66.7%	6.0%
Other revenue	15 502	19 628	4 781	30.8%	20 956	135.2%	23 390	119.2%	49 126	250.3%	13 553	1 120.3%	72.6%
Government - operating	163 700	164 291	82 188	50.2%	53 694	32.8%	40 271	24.5%	176 153	107.2%	47 668	101.0%	(15.5%)
Government - capital	105 686	92 598	34 573	32.7%	25 544	24.2%	21 507	23.2%	81 624	88.1%	24 413	40.2%	(11.9%)
Interest	5 382	1 256	329	6.1%	321	6.0%	255	20.3%	904	72.0%	370	17.4%	(31.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(665 510)	(664 441)	(233 183)	35.0%	(169 960)	25.5%	(180 103)	27.1%	(583 245)	87.8%	(147 963)	81.8%	21.7%
Suppliers and employees	(661 920)	(661 919)	(233 183)	35.2%	(169 960)	25.7%	(180 103)	27.2%	(583 245)	88.1%	(147 963)	82.3%	21.7%
Finance charges	(3 590)	(2 522)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	106 691	95 263	(8 545)	(8.0%)	15 681	14.7%	(6 808)	(7.1%)	328	.3%	20 863	89.3%	(132.6%)
Cash Flow from Investing Activities													
Receipts	-	-	40 000	-	24 000	-	20 000	-	84 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	40 000	-	24 000	-	20 000	-	84 000	-	-	-	(100.0%)
Payments	(105 686)	(130 307)	(12 737)	12.1%	(20 840)	19.7%	(36 486)	28.0%	(70 063)	53.8%	(14 471)	30.4%	152.1%
Capital assets	(105 686)	(130 307)	(12 737)	12.1%	(20 840)	19.7%	(36 486)	28.0%	(70 063)	53.8%	(14 471)	30.4%	152.1%
Net Cash from/(used) Investing Activities	(105 686)	(130 307)	27 263	(25.8%)	3 160	(3.0%)	(16 486)	12.7%	13 937	(10.7%)	(14 471)	30.4%	13.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	24 000	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	24 000	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 590)	(2 522)	(24 000)	668.5%	-	-	-	-	(24 000)	951.6%	(42 000)	2 822.7%	(100.0%)
Repayment of borrowing	(3 590)	(2 522)	(24 000)	668.5%	-	-	-	-	(24 000)	951.6%	(42 000)	2 822.7%	(100.0%)
Net Cash from/(used) Financing Activities	(3 590)	(2 522)	(24 000)	668.5%	-	-	-	-	(24 000)	951.6%	(18 000)	1 361.1%	(100.0%)
Net Increase/(Decrease) in cash held	(2 585)	(37 566)	(5 281)	204.3%	18 841	(728.8%)	(23 294)	62.0%	(9 735)	25.9%	(11 607)	35.4%	100.7%
Cash/cash equivalents at the year begin:	10 243	10 243	17 708	172.9%	12 426	121.3%	31 267	305.3%	17 708	172.9%	17 110	49.2%	82.7%
Cash/cash equivalents at the year end:	7 658	(27 323)	12 426	162.3%	31 267	408.3%	7 973	(29.2%)	7 973	(29.2%)	5 503	53.7%	44.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 676	4.7%	5 899	3.2%	3 752	2.1%	164 584	90.0%	182 911	46.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 236	33.5%	2 086	5.3%	1 148	2.9%	23 014	58.3%	39 483	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 686	9.3%	1 041	3.6%	690	2.4%	24 483	84.7%	28 900	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 799	4.1%	1 154	2.6%	1 005	2.3%	40 109	91.0%	44 066	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 408	4.6%	904	2.9%	794	2.6%	27 710	89.9%	30 815	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2	-	1 366	2.7%	1 329	2.7%	47 044	94.6%	49 742	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	876	6.3%	178	1.3%	145	1.0%	12 804	91.4%	14 003	3.6%	-	-	-	-
Total By Income Source	28 683	7.4%	12 627	3.2%	8 863	2.3%	339 748	87.1%	389 921	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 758	28.4%	1 674	10.0%	1 307	7.8%	9 002	53.8%	16 741	4.3%	-	-	-	-
Commercial	11 500	48.5%	1 164	4.9%	462	1.9%	10 580	44.6%	23 706	6.1%	-	-	-	-
Households	8 755	4.3%	7 015	3.5%	4 932	2.4%	181 715	89.8%	202 417	51.9%	-	-	-	-
Other	3 671	2.5%	2 774	1.9%	2 162	1.5%	138 451	94.1%	147 057	37.7%	-	-	-	-
Total By Customer Group	28 683	7.4%	12 627	3.2%	8 863	2.3%	339 748	87.1%	389 921	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	15 575	100.0%	-	-	-	-	-	-	15 575	30.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 173	64.1%	1 294	16.0%	952	11.8%	648	8.0%	8 068	15.7%
Auditor-General	17	15.1%	17	15.0%	81	69.9%	-	-	116	.2%
Other	4 249	15.4%	249	.9%	249	.9%	22 909	82.8%	27 657	53.8%
Total	25 014	48.7%	1 560	3.0%	1 283	2.5%	23 557	45.8%	51 415	100.0%

Contact Details

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	530 812	530 812	102 654	19.3%	132 930	25.0%	164 338	31.0%	399 922	75.3%	161 171	76.8%	2.0%
Property rates	56 633	56 633	17 579	31.0%	16 249	28.7%	17 690	31.2%	51 517	91.0%	14 874	58.4%	18.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	162 077	162 077	11 555	7.1%	33 189	20.5%	25 713	15.9%	70 457	43.5%	55 376	73.7%	(53.6%)
Service charges - water revenue	42 543	42 543	(38 106)	(89.6%)	2 661	6.3%	51 697	121.5%	16 252	38.2%	11 670	122.0%	343.0%
Service charges - sanitation revenue	41 343	41 343	8 767	21.2%	8 915	21.6%	9 077	22.0%	26 759	64.7%	8 311	53.4%	9.2%
Service charges - refuse revenue	37 186	37 186	8 567	23.0%	8 595	23.1%	8 602	23.1%	25 764	69.3%	8 041	53.5%	7.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 477	2 477	205	8.3%	420	16.9%	397	16.0%	1 021	41.2%	191	95.6%	107.1%
Interest earned - external investments	1 858	1 858	419	22.6%	(144)	(7.7%)	492	26.5%	768	41.3%	173	23.7%	184.9%
Interest earned - outstanding debtors	12 645	12 645	(2 041)	(16.1%)	8 531	67.5%	10 056	79.5%	16 546	130.8%	10 277	1 012.7%	(2.2%)
Dividends received	7	7	2	25.1%	-	-	-	-	2	25.1%	-	-	-
Fines	3 846	3 846	203	5.3%	200	5.2%	158	4.1%	561	14.6%	224	30.9%	(29.4%)
Licences and permits	1	1	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 761	162 761	95 078	58.4%	53 621	32.9%	40 122	24.7%	188 821	116.0%	51 620	72.2%	(22.3%)
Other own revenue	7 434	7 434	425	5.7%	696	9.4%	334	4.5%	1 455	19.6%	413	29.8%	(19.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	668 031	668 031	75 384	11.3%	122 805	18.4%	102 828	15.4%	301 017	45.1%	81 428	46.2%	26.3%
Employee related costs	156 859	156 859	45 662	29.1%	45 970	29.3%	45 790	29.2%	137 422	87.6%	44 018	91.8%	4.0%
Remuneration of councillors	11 073	11 073	2 637	23.8%	2 546	23.0%	2 961	26.7%	8 144	73.5%	2 529	72.7%	17.1%
Debt impairment	42 320	42 320	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	95 000	95 000	-	-	6 202	6.5%	6 318	6.7%	12 520	13.2%	-	-	(100.0%)
Finance charges	1 000	1 000	110	11.0%	146	14.6%	132	13.2%	388	38.8%	213	36.3%	(38.2%)
Bulk purchases	248 614	248 614	8 819	3.5%	36 387	14.6%	30 381	12.2%	75 587	30.4%	18 647	40.1%	62.9%
Other Materials	9 500	9 500	746	7.8%	3 762	39.6%	2 109	22.2%	6 616	69.6%	2 065	90.1%	2.1%
Contracted services	16 260	16 260	540	3.3%	345	2.1%	249	1.5%	1 135	7.0%	606	9.8%	(58.8%)
Transfers and grants	44 879	44 879	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 527	42 527	16 871	39.7%	27 448	64.5%	14 888	35.0%	59 207	139.2%	13 351	81.2%	11.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(137 219)	(137 219)	27 269		10 125		61 510		98 904		79 743		
Transfers recognised - capital	43 637	43 637	2 344	5.4%	8 350	19.1%	9 006	20.6%	19 701	45.1%	37 907	-	(76.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(93 582)	(93 582)	29 614		18 476		70 516		118 605		117 649		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(93 582)	(93 582)	29 614		18 476		70 516		118 605		117 649		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(93 582)	(93 582)	29 614		18 476		70 516		118 605		117 649		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(93 582)	(93 582)	29 614		18 476		70 516		118 605		117 649		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	43 637	43 637	12 827	29.4%	13 339	30.6%	10 198	23.4%	36 364	83.3%	19 831	66.6%	(48.6%)
National Government	43 637	43 637	8 047	18.4%	13 339	30.6%	9 511	21.8%	30 897	70.8%	15 905	76.2%	(40.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 637	43 637	8 047	18.4%	13 339	30.6%	9 511	21.8%	30 897	70.8%	15 905	76.2%	(40.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	4 780	-	-	-	687	-	5 467	-	3 927	44.5%	(82.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 637	43 637	12 827	29.4%	13 339	30.6%	10 198	23.4%	36 364	83.3%	19 831	66.6%	(48.6%)
Governance and Administration	-	-	9	-	31	-	40	-	79	-	172	29.2%	(76.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	133	62.5%	(100.0%)
Corporate Services	-	-	9	-	31	-	40	-	79	-	39	-	2.8%
Community and Public Safety	24 365	24 365	-	-	-	-	1 298	5.3%	1 298	5.3%	5 102	70.9%	(74.6%)
Community & Social Services	10 528	10 528	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	13 837	13 837	-	-	-	-	1 298	9.4%	1 298	9.4%	5 102	80.5%	(74.6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	40.6%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 811	6 811	-	-	291	4.3%	232	3.4%	522	7.7%	459	14.0%	(49.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 811	6 811	-	-	291	4.3%	232	3.4%	522	7.7%	459	14.0%	(49.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 429	10 429	12 818	122.9%	13 018	124.8%	8 629	82.7%	34 465	330.5%	14 098	76.9%	(38.8%)
Electricity	3 000	3 000	4 358	145.3%	297	9.9%	-	-	4 655	155.2%	3 139	45.1%	(100.0%)
Water	3 430	3 430	3 246	94.6%	5 890	171.7%	7 391	215.5%	16 526	481.8%	4 040	73.3%	83.0%
Waste Water Management	3 999	3 999	2 551	63.8%	477	11.9%	1 104	27.6%	4 132	103.3%	6 919	119.0%	(84.0%)
Waste Management	-	-	2 663	-	6 354	-	133	-	9 151	-	-	-	(100.0%)
Other	2 032	2 032	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	474 717	474 717	184 534	38.9%	131 642	27.7%	132 141	27.8%	448 317	94.4%	154 831	81.2%	(14.7%)
Property rates, penalties and collection charges	45 307	45 307	10 167	22.4%	9 100	20.1%	9 820	21.7%	29 086	64.2%	11 468	59.7%	(14.4%)
Service charges	206 811	206 811	42 202	20.4%	42 234	20.4%	38 934	18.8%	123 371	59.7%	43 270	64.3%	(10.0%)
Other revenue	11 823	11 823	8 516	72.0%	21 024	177.8%	11 597	98.1%	41 137	347.9%	10 809	-	7.3%
Government - operating	162 761	162 761	97 163	59.7%	53 349	32.8%	40 094	24.6%	190 606	117.1%	54 747	74.1%	(26.8%)
Government - capital	43 637	43 637	25 102	57.5%	4 853	11.1%	30 639	70.2%	60 594	138.9%	33 332	123.3%	(8.1%)
Interest	4 371	4 371	1 384	31.7%	1 082	24.8%	1 057	24.2%	3 523	80.6%	1 204	112.6%	(12.2%)
Dividends	7	7	-	-	-	-	-	-	-	-	-	-	-
Payments	(511 732)	(511 732)	(139 761)	27.3%	(104 047)	20.3%	(111 197)	21.7%	(355 005)	69.4%	(103 404)	71.7%	7.5%
Suppliers and employees	(469 971)	(469 971)	(139 610)	29.7%	(104 003)	22.1%	(111 197)	23.7%	(354 809)	75.5%	(103 404)	78.0%	7.5%
Finance charges	(1 000)	(1 000)	(151)	15.1%	(45)	4.5%	-	-	(196)	19.6%	-	-	-
Transfers and grants	(40 761)	(40 761)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(37 015)	(37 015)	44 773	(121.0%)	27 595	(74.6%)	20 944	(56.6%)	93 312	(252.1%)	51 427	238.5%	(59.3%)
Cash Flow from Investing Activities													
Receipts	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 647)	(75 647)	(17 337)	22.9%	(12 586)	16.6%	(2 371)	3.1%	(32 294)	42.7%	(15 728)	61.0%	(84.9%)
Capital assets	(75 647)	(75 647)	(17 337)	22.9%	(12 586)	16.6%	(2 371)	3.1%	(32 294)	42.7%	(15 728)	61.0%	(84.9%)
Net Cash from/(used) Investing Activities	(50 647)	(50 647)	(17 337)	34.2%	(12 586)	24.9%	(2 371)	4.7%	(32 294)	63.8%	(15 728)	61.0%	(84.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 200)	(2 200)	(800)	36.4%	(800)	36.4%	(800)	36.4%	(2 400)	109.1%	(800)	80.0%	-
Repayment of borrowing	(2 200)	(2 200)	(800)	36.4%	(800)	36.4%	(800)	36.4%	(2 400)	109.1%	(800)	80.0%	-
Net Cash from/(used) Financing Activities	(2 200)	(2 200)	(800)	36.4%	(800)	36.4%	(800)	36.4%	(2 400)	109.1%	(800)	80.0%	-
Net Increase/(Decrease) in cash held	(89 862)	(89 862)	26 636	(29.6%)	14 209	(15.8%)	17 773	(19.8%)	58 618	(65.2%)	34 899	(39.2%)	(49.1%)
Cash/cash equivalents at the year begin:	35 785	35 785	8 645	24.2%	35 281	98.6%	49 490	138.3%	8 645	24.2%	(2 821)	31.2%	(1 854.2%)
Cash/cash equivalents at the year end:	(54 077)	(54 077)	35 281	(65.2%)	49 490	(91.5%)	67 263	(124.4%)	67 263	(124.4%)	32 078	2 372.5%	109.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 373	18.7%	7 923	4.3%	141 689	77.0%	-	-	183 984	28.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	120 630	56.3%	3 840	1.8%	89 976	42.0%	-	-	214 446	32.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 351	11.1%	2 754	3.3%	72 185	85.6%	-	-	84 291	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 061	5.8%	2 021	2.3%	80 814	91.9%	-	-	87 897	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 577	5.3%	1 971	2.3%	80 089	92.4%	-	-	86 638	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 004	6.0%	3 291	2.8%	106 226	91.2%	-	-	116 521	17.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 982	(3.3%)	25	-	(125 760)	103.3%	-	-	(121 753)	(18.7%)	-	-	-	-
Total By Income Source	184 979	28.4%	21 824	3.3%	445 219	68.3%	-	-	652 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 512	11.9%	1 744	3.8%	38 922	84.3%	-	-	46 178	7.1%	-	-	-	-
Commercial	12 518	18.4%	2 486	3.7%	52 947	77.9%	-	-	67 951	10.4%	-	-	-	-
Households	35 454	7.3%	14 080	2.9%	438 485	89.8%	-	-	488 019	74.8%	-	-	-	-
Other	131 495	263.7%	3 515	7.0%	(85 135)	(170.7%)	-	-	49 875	7.6%	-	-	-	-
Total By Customer Group	184 979	28.4%	21 824	3.3%	445 219	68.3%	-	-	652 023	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	18 190	3.6%	85	-	17 684	3.5%	470 465	92.9%	506 425	94.5%
Bulk Water	1 730	41.2%	1 533	36.5%	932	22.2%	-	-	4 195	.8%
PAYE deductions	2 134	100.0%	-	-	-	-	-	-	2 134	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	17	100.0%	-	-	-	-	-	-	17	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 046	32.7%	1 354	6.3%	913	4.2%	12 236	56.8%	21 548	4.0%
Auditor-General	-	-	249	14.0%	350	19.7%	1 179	66.3%	1 778	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	29 116	5.4%	3 220	.6%	19 880	3.7%	483 880	90.3%	536 096	100.0%

Contact Details

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr L Leeuw	056 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	894 195	897 897	230 567	25.8%	211 746	23.7%	198 501	22.1%	640 814	71.4%	146 227	66.3%	35.7%
Property rates	107 386	110 940	37 483	34.9%	27 868	26.0%	25 486	23.0%	90 838	81.9%	27 411	80.3%	(7.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	243 223	244 083	52 798	21.7%	53 302	21.9%	56 665	23.2%	162 764	66.7%	38 771	60.1%	46.2%
Service charges - water revenue	307 067	305 947	63 562	20.7%	63 676	20.7%	62 966	20.6%	190 204	62.2%	56 871	64.2%	10.7%
Service charges - sanitation revenue	24 250	24 394	5 851	24.1%	6 017	24.8%	6 093	25.0%	17 961	73.6%	6 328	73.0%	(3.7%)
Service charges - refuse revenue	35 618	35 618	7 934	22.3%	8 703	24.4%	8 709	24.5%	25 345	71.2%	8 021	58.4%	8.6%
Service charges - other	8 313	-	-		-		-		-		-		-
Rental of facilities and equipment	5 272	5 113	1 132	21.5%	1 223	23.2%	1 168	22.8%	3 523	68.9%	976	68.6%	19.7%
Interest earned - external investments	2 000	2 560	892	44.6%	469	23.5%	420	16.4%	1 782	69.6%	358	88.3%	17.4%
Interest earned - outstanding debtors	18 171	18 171	3 740	20.6%	3 971	21.9%	4 573	25.2%	12 284	67.6%	2 752	77.9%	66.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 024	5 024	391	6.5%	546	9.1%	368	7.3%	1 305	26.0%	395	33.4%	(6.9%)
Licences and permits	181	181	29	16.1%	40	22.1%	38	20.9%	107	59.0%	35	56.1%	8.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 831	123 831	53 178	42.3%	41 756	33.2%	28 625	23.1%	123 559	99.8%	2 061	75.4%	1 289.0%
Other own revenue	5 860	17 035	3 574	61.0%	4 175	71.3%	3 389	19.9%	11 138	65.4%	2 249	120.2%	50.7%
Gains on disposal of PPE	5 000	5 000	1	-	1	-	1	-	2	-	-	-	(100.0%)
Operating Expenditure	931 972	946 734	171 416	18.4%	241 628	25.9%	199 376	21.1%	612 419	64.7%	265 378	63.4%	(24.9%)
Employee related costs	222 959	234 763	54 897	24.6%	55 661	25.0%	58 394	24.9%	168 952	72.0%	43 601	63.5%	33.9%
Remuneration of councillors	15 519	15 519	3 710	23.9%	3 581	23.1%	3 751	24.2%	11 042	71.2%	3 391	68.7%	10.6%
Debt impairment	84 279	97 146	21 070	25.0%	21 070	25.0%	21 070	21.7%	63 209	65.1%	16 075	75.0%	31.1%
Depreciation and asset impairment	70 084	70 084	-	-	26 936	38.4%	13 496	19.3%	40 432	57.7%	43 156	85.9%	(68.7%)
Finance charges	2 331	1 358	52	2.2%	313	13.4%	195	14.4%	561	41.3%	645	83.3%	(69.7%)
Bulk purchases	324 864	324 884	65 973	20.3%	99 500	30.6%	69 666	21.4%	235 139	72.4%	81 974	62.8%	(15.0%)
Other Materials	33 537	33 791	2 067	6.2%	2 802	8.4%	4 310	12.8%	9 180	27.2%	5 853	41.2%	(26.4%)
Contracted services	33 601	33 347	3 208	9.5%	7 255	21.6%	5 869	17.6%	16 332	49.0%	50 511	76.8%	(88.4%)
Transfers and grants	37 745	31 662	4 839	12.8%	6 854	18.2%	6 607	20.9%	18 301	57.8%	4 050	12.8%	63.2%
Other expenditure	107 053	104 181	15 600	14.6%	17 655	16.5%	16 018	15.4%	49 273	47.3%	16 122	55.3%	(.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 778)	(48 837)	59 151		(29 882)		(875)		28 395		(119 151)		
Transfers recognised - capital	78 855	78 855	-	-	500	.6%	3 437	4.4%	3 937	5.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 077	30 018	59 151		(29 382)		2 562		32 331		(119 151)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 077	30 018	59 151		(29 382)		2 562		32 331		(119 151)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 077	30 018	59 151		(29 382)		2 562		32 331		(119 151)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 077	30 018	59 151		(29 382)		2 562		32 331		(119 151)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	185 852	151 718	12 119	6.5%	28 914	15.6%	10 610	7.0%	51 642	34.0%	14 109	34.1%	(24.8%)
National Government	96 355	77 707	12 025	12.5%	26 179	27.2%	4 977	6.4%	43 181	55.6%	14 093	39.8%	(64.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	96 355	77 707	12 025	12.5%	26 179	27.2%	4 977	6.4%	43 181	55.6%	14 093	39.8%	(64.7%)
Borrowing	31 880	18 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 617	56 011	94	.2%	2 735	4.7%	5 632	10.1%	8 461	15.1%	16	7.6%	34 043.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	185 852	151 718	12 119	6.5%	28 914	15.6%	10 610	7.0%	51 642	34.0%	14 109	34.1%	(24.8%)
Governance and Administration	13 263	12 800	94	.7%	140	1.1%	1 694	13.2%	1 928	15.1%	(109)	.2%	(1 656.1%)
Executive & Council	1 802	1 802	-	-	125	6.9%	70	3.9%	195	10.8%	(0)	.3%	(20 548.3%)
Budget & Treasury Office	240	661	77	32.0%	1	.2%	-	-	77	11.7%	-	-	-
Corporate Services	11 221	10 337	17	.1%	15	.1%	1 624	15.7%	1 656	16.0%	(109)	.2%	(1 596.3%)
Community and Public Safety	35 108	27 765	-	-	726	2.1%	596	2.1%	1 321	4.8%	46	46.4%	1 184.0%
Community & Social Services	4 524	4 520	-	-	-	-	16	.4%	16	.4%	-	-	(100.0%)
Sport And Recreation	12 874	12 720	-	-	726	5.6%	481	3.8%	1 207	9.5%	46	46.4%	937.3%
Public Safety	17 710	10 525	-	-	-	-	98	.9%	98	.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 560	28 436	-	-	2 072	5.5%	4 745	16.7%	6 816	24.0%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 560	28 436	-	-	2 072	5.5%	4 745	16.7%	6 816	24.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	99 921	82 716	12 025	12.0%	25 976	26.0%	3 575	4.3%	41 576	50.3%	14 172	48.6%	(74.8%)
Electricity	52 860	36 840	795	1.5%	16 051	30.4%	1 754	4.8%	18 600	50.5%	578	59.7%	203.4%
Water	5 825	5 871	764	13.1%	1 529	26.2%	777	13.2%	3 070	52.3%	1 329	98.2%	(41.5%)
Waste Water Management	35 236	35 283	10 466	29.7%	8 076	22.9%	1 043	3.0%	19 585	55.5%	12 226	40.8%	(91.5%)
Waste Management	6 000	4 722	-	-	321	5.3%	-	-	321	6.8%	38	76.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	876 569	866 637	265 438	30.3%	221 625	25.3%	195 590	22.6%	682 654	78.8%	171 673	65.2%	13.9%
Property rates, penalties and collection charges	91 279	88 752	27 944	30.6%	21 414	23.5%	22 203	25.0%	71 561	80.6%	22 492	70.4%	(1.3%)
Service charges	547 103	543 025	115 379	21.1%	117 788	21.5%	118 522	21.8%	351 688	64.8%	102 665	57.2%	15.4%
Other revenue	16 055	15 077	12 227	76.2%	23 017	143.4%	17 290	114.7%	52 534	348.4%	10 042	131.1%	72.2%
Government - operating	125 831	125 831	54 778	43.5%	41 687	33.1%	30 836	24.5%	127 302	101.2%	1 406	73.3%	2 093.5%
Government - capital	78 855	76 855	53 359	67.7%	16 724	21.2%	5 755	7.5%	75 838	98.7%	34 295	104.1%	(83.2%)
Interest	17 446	17 097	1 751	10.0%	995	5.7%	985	5.8%	3 731	21.8%	773	18.9%	27.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(763 407)	(762 332)	(290 895)	38.1%	(166 582)	21.8%	(199 042)	26.1%	(656 519)	86.1%	(172 703)	68.5%	15.3%
Suppliers and employees	(723 331)	(729 481)	(286 053)	39.5%	(159 424)	22.0%	(192 239)	26.4%	(637 716)	87.4%	(166 826)	69.4%	15.2%
Finance charges	(2 331)	(1 189)	(3)	.1%	(304)	13.0%	(195)	16.4%	(502)	42.2%	-	44.9%	(100.0%)
Transfers and grants	(37 745)	(31 662)	(4 839)	12.8%	(6 854)	18.2%	(6 607)	20.9%	(18 301)	57.8%	(5 877)	48.8%	12.4%
Net Cash from/(used) Operating Activities	113 162	104 305	(25 457)	(22.5%)	55 044	48.6%	(3 451)	(3.3%)	26 135	25.1%	(1 030)	36.2%	235.0%
Cash Flow from Investing Activities													
Receipts	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 852)	(150 865)	(14 484)	8.4%	(28 914)	16.8%	(10 610)	7.0%	(54 008)	35.8%	(14 109)	27.0%	(24.8%)
Capital assets	(171 852)	(150 865)	(14 484)	8.4%	(28 914)	16.8%	(10 610)	7.0%	(54 008)	35.8%	(14 109)	27.0%	(24.8%)
Net Cash from/(used) Investing Activities	(166 852)	(145 865)	(14 484)	8.7%	(28 914)	17.3%	(10 610)	7.3%	(54 008)	37.0%	(14 109)	28.8%	(24.8%)
Cash Flow from Financing Activities													
Receipts	33 880	18 200	488	1.4%	380	1.1%	278	1.5%	1 146	6.3%	532	26.2%	(47.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	31 880	18 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 000	200	488	24.4%	380	19.0%	278	138.9%	1 146	572.8%	532	-	(47.8%)
Payments	(4 200)	(2 103)	-	-	(568)	13.5%	-	-	(568)	27.0%	-	-	-
Repayment of borrowing	(4 200)	(2 103)	-	-	(568)	13.5%	-	-	(568)	27.0%	-	-	-
Net Cash from/(used) Financing Activities	29 681	16 097	488	1.6%	(188)	(.6%)	278	1.7%	578	3.6%	532	39.1%	(47.8%)
Net Increase/(Decrease) in cash held	(24 010)	(25 463)	(39 453)	164.3%	25 942	(108.0%)	(13 783)	54.1%	(27 294)	107.2%	(14 608)	78.5%	(5.6%)
Cash/cash equivalents at the year begin:	24 169	26 195	27 050	111.9%	(12 403)	(51.3%)	13 539	51.7%	27 050	103.3%	15 650	(35.2%)	(13.5%)
Cash/cash equivalents at the year end:	159	732	(12 403)	(7 800.0%)	13 539	8 514.7%	(244)	(33.4%)	(244)	(33.4%)	1 042	2.7%	(123.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	29 955	6.2%	29 516	6.1%	11 403	2.4%	413 689	85.4%	484 563	54.7%	323	.1%	33 367	6.0%
Trade and Other Receivables from Exchange Transactions - Electricity	18 832	24.8%	5 847	7.7%	2 756	3.6%	48 365	63.8%	75 800	8.6%	-	-	11 031	14.0%
Receivables from Non-exchange Transactions - Property Rates	7 755	9.7%	5 399	6.7%	3 630	4.5%	63 544	79.1%	80 329	9.1%	863	1.1%	18 811	23.0%
Receivables from Exchange Transactions - Waste Water Management	1 696	5.7%	1 133	3.8%	751	2.5%	26 069	87.9%	29 649	3.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 228	5.5%	1 568	3.9%	1 123	2.8%	35 234	87.7%	40 153	4.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 659	1.5%	1 579	1.5%	1 417	1.3%	103 158	95.7%	107 813	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	869	1.3%	898	1.3%	675	1.0%	64 937	96.4%	67 379	7.6%	-	-	-	-
Total By Income Source	62 994	7.1%	45 941	5.2%	21 756	2.5%	754 997	85.2%	885 687	100.0%	1 187	.1%	63 209	7.0%
Debtors Age Analysis By Customer Group														
Organs of State	10 447	31.0%	1 853	5.5%	1 369	4.1%	20 067	59.5%	33 736	3.8%	-	-	-	-
Commercial	14 728	14.9%	17 806	18.0%	2 956	3.0%	63 582	64.2%	99 073	11.2%	-	-	-	-
Households	37 819	5.0%	26 282	3.5%	17 430	2.3%	671 348	89.2%	752 879	85.0%	1 187	.2%	63 209	8.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	62 994	7.1%	45 941	5.2%	21 756	2.5%	754 997	85.2%	885 687	100.0%	1 187	.1%	63 209	7.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	13 211	100.0%	-	-	-	-	-	-	13 211	16.1%
Bulk Water	11 218	100.0%	-	-	-	-	-	-	11 218	13.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 282	7.5%	2 311	4.0%	123	.2%	50 436	88.2%	57 152	69.8%
Auditor-General	60	23.1%	198	76.9%	-	-	-	-	258	.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	28 771	35.2%	2 509	3.1%	123	.2%	50 436	61.6%	81 840	100.0%

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr A Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	187 049	187 049	52 955	28.3%	34 178	18.3%	52 565	28.1%	139 697	74.7%	105 194	147.1%	(50.0%)
Property rates	25 612	25 612	5 208	20.3%	5 550	21.7%	5 575	21.8%	16 334	63.8%	5 308	79.3%	5.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 791	21 791	5 265	24.2%	6 568	30.1%	8 177	37.5%	20 010	91.8%	8 033	122.2%	1.8%
Service charges - sanitation revenue	16 770	16 770	3 499	20.9%	4 491	26.8%	4 330	25.8%	12 320	73.5%	4 192	90.2%	3.3%
Service charges - refuse revenue	12 176	12 176	2 796	23.0%	2 947	24.2%	3 148	25.9%	8 891	73.0%	3 045	74.6%	3.4%
Service charges - other	0	0	992	563 732.4%	850	483 116.5%	2 622	1 489 834.1%	4 465	2 536 683.0%	2 554	2 265 771.1%	2.6%
Rental of facilities and equipment	225	225	75	33.6%	42	18.8%	90	40.0%	208	92.5%	69	100.5%	31.2%
Interest earned - external investments	579	579	94	16.2%	145	25.0%	145	25.0%	383	66.2%	136	75.0%	6.1%
Interest earned - outstanding debtors	18 682	18 682	2 323	12.4%	4 037	21.6%	3 624	19.4%	9 985	53.4%	585	11.9%	519.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 371	3 371	798	23.7%	1 080	32.1%	1 366	40.5%	3 244	96.2%	630	81.7%	116.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 392	82 392	26 624	32.3%	8 202	10.0%	22 529	27.3%	57 355	69.6%	71 319	191.3%	(68.4%)
Other own revenue	5 451	5 451	5 281	96.9%	264	4.8%	960	17.6%	6 504	119.3%	9 323	578.1%	(89.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 558	170 558	41 232	24.2%	31 563	18.5%	51 653	30.3%	124 448	73.0%	50 154	83.6%	3.0%
Employee related costs	77 396	77 396	18 814	24.3%	21 020	27.2%	20 194	26.1%	60 028	77.6%	18 674	74.6%	8.1%
Remuneration of councillors	5 143	5 143	1 272	24.7%	1 295	25.2%	1 613	31.4%	4 181	81.3%	1 260	76.7%	28.0%
Debt impairment	3 470	3 470	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 198	3 198	1 136	35.5%	1 314	41.1%	1 283	40.1%	3 733	116.7%	59	3.0%	2 078.4%
Bulk purchases	7 000	7 000	2 000	28.6%	-	-	-	-	2 000	28.6%	1 943	118.9%	(100.0%)
Other Materials	-	-	300	-	-	-	-	-	300	-	3 600	-	(100.0%)
Contracted services	2 200	2 200	468	21.3%	311	14.1%	316	14.3%	1 095	49.8%	1 140	30.1%	(72.3%)
Transfers and grants	10 000	10 000	2 250	22.5%	2 500	25.0%	2 500	25.0%	7 250	72.5%	1 750	54.9%	42.9%
Other expenditure	60 651	60 651	14 992	24.7%	5 122	8.4%	25 747	42.5%	45 861	75.6%	21 728	105.3%	18.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 491	16 491	11 722		2 615		912		15 250		55 040		
Transfers recognised - capital	25 811	25 811	24 191	93.7%	667	2.6%	5 378	20.8%	30 236	117.1%	-	31.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 302	42 302	35 914		3 282		6 290		45 485		55 040		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	42 302	42 302	35 914		3 282		6 290		45 485		55 040		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 302	42 302	35 914		3 282		6 290		45 485		55 040		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 302	42 302	35 914		3 282		6 290		45 485		55 040		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	42 103	42 103	10 519	25.0%	3 566	8.5%	458	1.1%	14 543	34.5%	3 002	46.4%	(84.8%)
National Government	25 811	25 811	9 091	35.2%	3 311	12.8%	119	.5%	12 521	48.5%	2 253	58.4%	(94.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 811	25 811	9 091	35.2%	3 311	12.8%	119	.5%	12 521	48.5%	2 253	58.4%	(94.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 292	16 292	1 428	8.8%	255	1.6%	339	2.1%	2 022	12.4%	750	21.8%	(54.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	42 103	42 103	10 519	25.0%	3 566	8.5%	458	1.1%	14 543	34.5%	3 002	46.4%	(84.8%)
Governance and Administration	7 875	7 875	176	2.2%	32	.4%	30	.4%	238	3.0%	750	14.9%	(96.1%)
Executive & Council	2 503	2 503	-	-	4	.1%	30	1.2%	33	1.3%	-	6.6%	(100.0%)
Budget & Treasury Office	650	650	-	-	-	-	-	-	-	-	-	398.5%	-
Corporate Services	4 722	4 722	176	3.7%	29	.6%	-	-	205	4.3%	750	11.6%	(100.0%)
Community and Public Safety	11 070	11 070	540	4.9%	160	1.4%	-	-	700	6.3%	231	69.7%	(100.0%)
Community & Social Services	7 000	7 000	-	-	160	2.3%	-	-	160	2.3%	231	45.7%	(100.0%)
Sport And Recreation	3 297	3 297	482	14.6%	-	-	-	-	482	14.6%	-	64.1%	-
Public Safety	773	773	58	7.5%	-	-	-	-	58	7.5%	-	113.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 015	1 015	175	17.2%	-	-	-	-	175	17.2%	-	24.1%	-
Planning and Development	15	15	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	1 000	175	17.5%	-	-	-	-	175	17.5%	-	24.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 543	20 543	9 627	46.9%	3 374	16.4%	428	2.1%	13 429	65.4%	2 022	69.9%	(78.8%)
Electricity	4 100	4 100	6 666	162.6%	1 519	37.1%	119	2.9%	8 304	202.5%	433	120.0%	(72.5%)
Water	10 028	10 028	183	1.8%	-	-	-	-	183	1.8%	-	43.9%	-
Waste Water Management	6 416	6 416	2 779	43.3%	1 855	28.9%	309	4.8%	4 943	77.0%	1 589	60.5%	(80.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	212 860	212 860	51 332	24.1%	39 484	18.5%	49 653	23.3%	140 469	66.0%	34 199	59.9%	45.2%
Property rates, penalties and collection charges	25 612	25 612	5 868	22.9%	5 890	23.0%	6 335	24.7%	18 093	70.6%	4 644	86.1%	36.4%
Service charges	50 737	50 737	5 154	10.2%	5 118	10.1%	4 673	9.2%	14 946	29.5%	6 556	38.4%	(28.7%)
Other revenue	9 046	9 046	201	2.2%	2 280	25.2%	5 198	57.5%	7 678	84.9%	5 967	142.1%	(12.9%)
Government - operating	82 392	82 392	25 149	30.5%	26 196	31.8%	27 447	33.3%	78 792	95.6%	-	61.6%	(100.0%)
Government - capital	25 811	25 811	14 960	58.0%	-	-	6 000	23.2%	20 960	81.2%	17 032	105.1%	(64.8%)
Interest	19 261	19 261	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(170 558)	(170 558)	(41 318)	24.2%	(44 543)	26.1%	(76 559)	44.9%	(162 420)	95.2%	(31 436)	57.7%	143.5%
Suppliers and employees	(157 360)	(157 360)	(41 155)	26.2%	(44 543)	28.3%	(76 559)	48.7%	(162 257)	103.1%	(31 436)	63.0%	143.5%
Finance charges	(3 198)	(3 198)	(162)	5.1%	-	-	-	-	(162)	5.1%	-	-	-
Transfers and grants	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	42 302	42 302	10 014	23.7%	(5 058)	(12.0%)	(26 906)	(63.6%)	(21 951)	(51.9%)	2 763	76.9%	(1 073.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	8 700	-	27 240	-	35 940	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	8 700	-	27 240	-	35 940	-	-	-	(100.0%)
Payments	(42 103)	(42 103)	(10 519)	25.0%	(3 537)	8.4%	(458)	1.1%	(14 514)	34.5%	(3 002)	46.4%	(84.8%)
Capital assets	(42 103)	(42 103)	(10 519)	25.0%	(3 537)	8.4%	(458)	1.1%	(14 514)	34.5%	(3 002)	46.4%	(84.8%)
Net Cash from/(used) Investing Activities	(42 103)	(42 103)	(10 519)	25.0%	5 163	(12.3%)	26 782	(63.6%)	21 426	(50.9%)	(3 002)	46.4%	(992.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	198	198	(505)	(254.8%)	104	52.6%	(124)	(62.5%)	(524)	(264.6%)	(239)	(1.3%)	(48.3%)
Cash/cash equivalents at the year begin:	-	-	605	-	100	-	204	-	605	-	483	100.0%	(57.7%)
Cash/cash equivalents at the year end:	198	198	100	50.5%	204	103.1%	80	40.6%	80	40.6%	244	(1.5%)	(67.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 487	2.7%	2 812	3.0%	2 866	3.1%	85 527	91.3%	93 692	28.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	3 006	100.0%	3 006	.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 158	6.1%	881	4.6%	674	3.5%	16 369	85.8%	19 081	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 262	1.8%	1 194	1.7%	1 141	1.6%	68 386	95.0%	71 983	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	911	1.5%	872	1.4%	837	1.4%	58 958	95.7%	61 578	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 474	3.2%	2 425	3.2%	2 270	3.0%	69 140	90.6%	76 309	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	5.9%	114	5.0%	100	4.4%	1 922	84.7%	2 269	.7%	-	-	-	-
Total By Income Source	8 424	2.6%	8 297	2.5%	7 888	2.4%	303 308	92.5%	327 917	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	259	12.4%	153	7.3%	116	5.5%	1 557	74.7%	2 085	.6%	-	-	-	-
Commercial	931	9.0%	474	4.6%	344	3.3%	8 589	83.1%	10 339	3.2%	-	-	-	-
Households	4 233	2.4%	4 091	2.3%	3 927	2.2%	165 910	93.1%	178 161	54.3%	-	-	-	-
Other	3 001	2.2%	3 578	2.6%	3 502	2.6%	127 252	92.7%	137 333	41.9%	-	-	-	-
Total By Customer Group	8 424	2.6%	8 297	2.5%	7 888	2.4%	303 308	92.5%	327 917	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 847	2.3%	1 741	2.1%	1 982	2.4%	76 435	93.2%	82 006	31.8%
Bulk Water	1 939	2.2%	1 939	2.2%	1 939	2.2%	81 262	93.3%	87 079	33.8%
PAYE deductions	798	12.2%	883	13.5%	849	13.0%	4 007	61.3%	6 537	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 016	3.0%	1 022	3.0%	1 023	3.0%	31 263	91.1%	34 325	13.3%
Loan repayments	-	-	-	-	-	-	1 185	100.0%	1 185	.5%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	56	1.0%	99	1.8%	271	5.0%	4 979	92.1%	5 405	2.1%
Other	7 076	17.1%	1 482	3.6%	2 340	5.7%	30 428	73.6%	41 326	16.0%
Total	12 731	4.9%	7 166	2.8%	8 405	3.3%	229 560	89.0%	257 862	100.0%

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr A Hlubi	058 813 9702

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	149 741	149 741	64 269	42.9%	47 199	31.5%	2 725	1.8%	114 193	76.3%	641	41.1%	325.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 200	4 200	469	11.2%	229	5.5%	2 639	62.8%	3 337	79.5%	207	89.5%	1 172.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 354	145 354	63 008	43.3%	46 712	32.1%	-	-	109 720	75.5%	4 894	42.3%	(100.0%)
Other own revenue	187	187	792	424.5%	258	138.3%	86	46.0%	1 136	608.9%	(4 460)	(88.3%)	(101.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 784	166 784	36 643	22.0%	47 774	28.6%	22 653	13.6%	107 070	64.2%	43 963	55.7%	(48.5%)
Employee related costs	88 191	88 191	20 501	23.2%	19 655	22.3%	13 191	15.0%	53 347	60.5%	18 243	68.4%	(27.7%)
Remuneration of councillors	8 083	8 083	1 672	20.7%	1 635	20.2%	1 238	15.3%	4 545	56.2%	1 548	60.7%	(20.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 900	5 900	-	-	-	-	-	-	-	-	-	270.8%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	(1 461.7%)	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 421	2 421	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 600	6 600	340	5.2%	3 040	46.1%	2 204	33.4%	5 584	84.6%	579	53.4%	280.3%
Transfers and grants	3 039	3 039	2 006	66.0%	101	3.3%	1 156	38.0%	3 263	107.4%	9 749	67.2%	(88.1%)
Other expenditure	52 551	52 551	12 124	23.1%	23 344	44.4%	4 864	9.3%	40 332	76.7%	13 843	94.7%	(64.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 043)	(17 043)	27 626		(575)		(19 928)		7 123		(43 322)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	37 254	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 043)	(17 043)	27 626		(575)		(19 928)		7 123		(6 068)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(17 043)	(17 043)	27 626		(575)		(19 928)		7 123		(6 068)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 043)	(17 043)	27 626		(575)		(19 928)		7 123		(6 068)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 043)	(17 043)	27 626		(575)		(19 928)		7 123		(6 068)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	700	700	291	41.6%	881	125.8%	2 494	356.3%	3 666	523.7%	178	5.3%	1 299.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	700	291	41.6%	881	125.8%	2 494	356.3%	3 666	523.7%	178	5.3%	1 299.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	700	700	291	41.6%	881	125.8%	2 494	356.3%	3 666	523.7%	178	5.3%	1 299.1%
Governance and Administration	700	700	291	41.6%	15	2.2%	201	28.8%	508	72.6%	168	17.2%	19.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Budget & Treasury Office	-	-	-	-	-	-	(6)	-	(6)	-	-	-	(100.0%)
Corporate Services	700	700	291	41.6%	15	2.2%	207	29.6%	514	73.4%	168	50.7%	23.2%
Community and Public Safety	-	-	-	-	-	-	1 595	-	1 595	-	10	.7%	15 717.6%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	1 595	-	1 595	-	10	.7%	15 717.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	865	-	698	-	1 563	-	-	-	(100.0%)
Planning and Development	-	-	-	-	865	-	698	-	1 563	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	149 741	149 741	64 269	42.9%	47 199	31.5%	47 790	31.9%	159 258	106.4%	41 717	67.7%	14.6%
Property rates, penalties and collection charges	187	187	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	792	-	258	-	10 030	-	11 080	-	(1 616)	-	(720.6%)
Government - operating	145 354	145 354	63 008	43.3%	46 712	32.1%	35 034	24.1%	144 754	99.6%	39 701	68.7%	(11.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 200	4 200	469	11.2%	229	5.5%	2 725	64.9%	3 424	81.5%	3 632	99.2%	(25.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(160 831)	(160 831)	(36 643)	22.8%	(47 181)	29.3%	(36 473)	22.7%	(120 297)	74.8%	(37 891)	55.0%	(3.7%)
Suppliers and employees	(157 792)	(157 792)	(34 637)	22.0%	(46 677)	29.6%	(35 025)	22.2%	(116 340)	73.7%	(32 104)	61.4%	9.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 039)	(3 039)	(2 006)	66.0%	(504)	16.6%	(1 448)	47.6%	(3 957)	130.2%	(5 786)	28.2%	(75.0%)
Net Cash from/(used) Operating Activities	(11 090)	(11 090)	27 626	(249.1%)	18	(.2%)	11 317	(102.0%)	38 961	(351.3%)	3 826	27.6%	195.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(700)	(700)	(484)	69.2%	(881)	125.8%	(2 494)	356.3%	(3 859)	551.3%	(284)	6.3%	779.0%
Capital assets	(700)	(700)	(484)	69.2%	(881)	125.8%	(2 494)	356.3%	(3 859)	551.3%	(284)	6.3%	779.0%
Net Cash from/(used) Investing Activities	(700)	(700)	(484)	69.2%	(881)	125.8%	(2 494)	356.3%	(3 859)	551.3%	(284)	6.3%	779.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 790)	(11 790)	27 142	(230.2%)	(863)	7.3%	8 822	(74.8%)	35 101	(297.7%)	3 542	24.8%	149.1%
Cash/cash equivalents at the year begin:	63 563	63 563	109 743	172.7%	136 885	215.4%	136 022	214.0%	109 743	172.7%	115 632	100.7%	17.6%
Cash/cash equivalents at the year end:	51 773	51 773	136 885	264.4%	136 022	262.7%	144 845	279.8%	144 845	279.8%	119 175	210.9%	21.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	29 454 839	30 267 339	8 609 186	29.2%	7 839 799	26.6%	7 399 727	24.4%	23 848 712	78.8%	6 368 180	77.5%	16.2%
Property rates	4 307 780	4 341 520	1 127 671	26.2%	1 221 500	28.4%	974 892	22.5%	3 324 064	76.6%	1 016 428	74.5%	(4.1%)
Property rates - penalties and collection charges	113 348	99 083	38 763	34.2%	37 959	33.5%	2 906	2.9%	79 628	80.4%	22 410	59.6%	(87.0%)
Service charges - electricity revenue	13 153 808	13 153 808	3 876 127	29.5%	2 900 218	22.0%	2 737 222	20.8%	9 513 567	72.3%	2 450 967	73.7%	11.7%
Service charges - water revenue	3 437 870	3 803 720	866 935	25.2%	1 037 215	30.2%	982 120	25.8%	2 886 270	75.9%	759 759	77.9%	29.3%
Service charges - sanitation revenue	1 189 748	1 537 333	404 524	34.0%	357 065	30.0%	321 755	20.9%	1 083 344	70.5%	265 933	73.6%	21.0%
Service charges - refuse revenue	1 364 937	1 364 937	308 422	22.6%	349 418	25.6%	320 485	23.5%	978 324	71.7%	308 402	72.8%	3.9%
Service charges - other	86 204	86 204	18 388	21.3%	14 883	17.3%	16 873	19.6%	50 144	58.2%	16 916	67.7%	(.3%)
Rental of facilities and equipment	68 058	68 028	15 140	22.2%	15 904	23.4%	14 972	22.0%	46 015	67.6%	16 017	65.9%	(6.5%)
Interest earned - external investments	317 085	317 085	89 407	28.2%	113 035	35.6%	532 041	167.8%	734 483	231.6%	103 331	101.3%	414.9%
Interest earned - outstanding debtors	272 380	276 975	132 867	48.8%	135 022	49.6%	89 169	32.2%	357 058	128.9%	72 572	97.6%	22.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	267 074	244 178	91 525	34.3%	99 293	37.2%	53 312	21.8%	244 130	100.0%	49 957	49.8%	6.7%
Licences and permits	54 205	54 205	13 970	25.8%	13 299	24.5%	11 156	20.6%	38 426	70.9%	16 352	86.2%	(31.8%)
Agency services	274 014	274 014	70 446	25.7%	65 461	23.9%	69 386	25.3%	205 293	74.9%	65 113	75.1%	6.6%
Transfers recognised - operational	2 936 434	3 034 356	1 026 015	34.9%	928 983	31.6%	749 599	24.7%	2 704 596	89.1%	701 948	88.8%	6.8%
Other own revenue	1 606 894	1 606 894	528 986	32.9%	550 544	34.3%	523 840	32.6%	1 603 370	99.8%	502 076	98.8%	4.3%
Gains on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	29 321 872	30 134 372	7 087 663	24.2%	7 687 563	26.2%	6 411 770	21.3%	21 186 996	70.3%	5 515 081	64.9%	16.3%
Employee related costs	5 947 487	5 855 820	1 373 332	23.1%	1 541 444	25.9%	1 405 541	24.0%	4 320 317	73.8%	1 257 015	70.3%	11.8%
Remuneration of councillors	108 849	108 849	25 160	23.1%	24 833	22.8%	29 328	26.9%	79 320	72.9%	23 568	69.4%	24.4%
Debt impairment	1 435 562	1 435 562	358 891	25.0%	358 891	25.0%	358 891	25.0%	1 076 672	75.0%	307 551	75.0%	16.7%
Depreciation and asset impairment	1 629 161	1 629 161	407 290	25.0%	407 290	25.0%	407 290	25.0%	1 221 871	75.0%	357 955	75.0%	13.8%
Finance charges	763 197	690 299	115 141	15.1%	186 075	24.4%	104 776	15.2%	405 992	58.8%	109 966	57.9%	(4.7%)
Bulk purchases	11 827 223	11 827 223	2 725 491	23.0%	1 802 824	15.2%	2 509 551	21.2%	7 037 866	59.5%	2 223 417	72.9%	12.9%
Other Materials	2 719 615	2 750 893	977 850	36.0%	1 791 284	65.9%	515 394	18.7%	3 284 529	119.4%	477 374	51.7%	8.0%
Contracted services	908 808	927 199	302 728	33.3%	486 667	53.6%	203 767	22.0%	993 162	107.1%	184 684	50.6%	10.3%
Transfers and grants	1 112 987	1 889 357	378 993	34.1%	627 667	56.4%	228 563	12.1%	1 235 223	65.4%	241 636	62.3%	(5.4%)
Other expenditure	2 853 982	3 005 008	422 788	14.8%	460 588	16.1%	648 669	21.6%	1 532 044	51.0%	331 914	35.5%	95.4%
Loss on disposal of PPE	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	132 967	132 967	1 521 523		152 236		987 956		2 661 715		853 099		
Transfers recognised - capital	1 975 556	2 472 262	161 282	8.2%	574 698	29.1%	282 725	11.4%	1 018 705	41.2%	370 671	40.7%	(23.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(130 000)	(130 000)	(32 500)	25.0%	(32 500)	25.0%	(32 500)	25.0%	(97 500)	75.0%	(28 250)	75.0%	15.0%
Surplus/(Deficit) after capital transfers and contributions	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 978 523	2 475 229	1 650 305		694 434		1 238 181		3 582 921		1 195 520		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	1 809 219	38.9%	587 327	36.1%	(13.4%)
National Government	1 943 477	2 419 183	161 282	8.3%	515 596	26.5%	280 164	11.6%	957 042	39.6%	439 817	40.8%	(36.3%)
Provincial Government	32 079	33 079	-	-	2 876	9.0%	2 079	6.3%	4 955	15.0%	(69 146)	37.4%	(103.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	183	35.5%	(100.0%)
Transfers recognised - capital	1 975 556	2 452 262	161 282	8.2%	518 472	26.2%	282 242	11.5%	961 996	39.2%	370 855	40.8%	(23.9%)
Borrowing	1 006 655	777 972	45 127	4.5%	122 758	12.2%	66 218	8.5%	234 103	30.1%	137 585	24.8%	(51.9%)
Internally generated funds	1 489 353	1 416 827	93 519	6.3%	359 395	24.1%	160 205	11.3%	613 120	43.3%	78 887	44.8%	103.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 471 563	4 647 061	299 927	6.7%	1 000 626	22.4%	508 666	10.9%	1 809 219	38.9%	587 327	36.1%	(13.4%)
Governance and Administration	598 433	620 329	21 963	3.7%	187 518	31.3%	84 984	13.7%	294 465	47.5%	62 699	25.7%	35.5%
Executive & Council	12 883	14 101	1 083	8.4%	6 014	46.7%	2 547	18.1%	9 644	68.4%	(1 488)	27.9%	(271.2%)
Budget & Treasury Office	261 085	281 763	3 678	1.4%	73 418	28.1%	45 402	16.1%	122 498	43.5%	40 321	31.8%	12.6%
Corporate Services	324 465	324 465	17 202	5.3%	108 085	33.3%	37 035	11.4%	162 323	50.0%	23 865	18.1%	55.2%
Community and Public Safety	1 218 222	1 229 572	53 323	4.4%	199 530	16.4%	161 145	13.1%	413 998	33.7%	182 157	47.6%	(11.5%)
Community & Social Services	258 755	275 265	2 635	1.0%	24 182	9.3%	21 499	7.8%	48 315	17.6%	32 215	40.1%	(33.3%)
Sport And Recreation	73 000	67 825	17 581	24.1%	21 867	30.0%	10 439	15.4%	49 887	73.6%	9 101	53.3%	14.7%
Public Safety	202 875	183 160	23 537	11.6%	69 747	34.4%	35 539	19.4%	128 823	70.3%	77 665	60.1%	(54.2%)
Housing	579 292	590 533	493	.1%	44 451	7.7%	63 431	10.7%	108 376	18.4%	45 589	41.0%	39.1%
Health	104 300	112 789	9 077	8.7%	39 284	37.7%	30 237	26.8%	78 598	69.7%	17 586	47.7%	71.9%
Economic and Environmental Services	1 477 369	1 676 885	112 698	7.6%	382 868	25.9%	130 039	7.8%	625 606	37.3%	147 637	28.1%	(11.9%)
Planning and Development	62 700	62 820	750	1.2%	19 013	30.3%	10 388	16.5%	30 151	48.0%	2 661	23.2%	290.4%
Road Transport	1 403 944	1 599 800	111 644	8.0%	361 084	25.7%	118 351	7.4%	591 079	36.9%	143 486	28.0%	(17.5%)
Environmental Protection	10 725	14 265	305	2.8%	2 771	25.8%	1 300	9.1%	4 376	30.7%	1 490	64.8%	(12.8%)
Trading Services	1 159 840	1 102 695	111 563	9.6%	230 539	19.9%	129 961	11.8%	472 064	42.8%	190 172	40.9%	(31.7%)
Electricity	529 760	504 760	74 627	14.1%	118 926	22.4%	45 903	9.1%	239 456	47.4%	118 740	44.7%	(61.3%)
Water	257 000	281 085	29 285	11.4%	56 267	21.9%	41 646	14.8%	127 199	45.3%	54 372	43.6%	(23.4%)
Waste Water Management	255 100	204 300	7 620	3.0%	38 102	14.9%	23 320	11.4%	69 042	33.8%	6 868	31.2%	239.6%
Waste Management	117 980	112 550	31	-	17 244	14.6%	19 091	17.0%	36 367	32.3%	10 192	21.6%	87.3%
Other	17 700	17 580	379	2.1%	170	1.0%	2 537	14.4%	3 086	17.6%	4 663	42.9%	(45.6%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	30 163 749	31 518 808	7 190 627	23.8%	7 822 797	25.9%	5 926 623	18.8%	20 940 047	66.4%	6 079 061	73.7%	(2.5%)
Property rates, penalties and collection charges	4 190 610	4 210 083	1 149 996	27.4%	1 431 285	34.2%	953 304	22.6%	3 534 586	84.0%	916 858	66.1%	4.0%
Service charges	18 196 441	18 909 876	3 486 269	19.2%	4 272 142	23.5%	3 681 767	19.5%	11 440 178	60.5%	3 264 166	74.2%	12.8%
Other revenue	746 436	773 957	538 067	72.1%	630 143	84.4%	(361 982)	(46.8%)	806 228	104.2%	159 624	20.9%	(326.8%)
Government - operating	4 465 243	4 563 165	1 632 739	36.6%	666 472	14.9%	749 599	16.4%	3 048 809	66.8%	1 191 839	141.0%	(37.1%)
Government - capital	1 975 556	2 472 262	161 282	8.2%	574 698	29.1%	282 725	11.4%	1 018 705	41.2%	370 671	40.7%	(23.7%)
Interest	589 465	589 465	222 274	37.7%	248 057	42.1%	621 210	105.4%	1 091 541	185.2%	175 903	99.7%	253.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 257 149)	(27 612 205)	(7 174 545)	27.3%	(5 643 231)	21.5%	(4 159 325)	15.1%	(16 977 101)	61.5%	(4 322 698)	68.0%	(3.8%)
Suppliers and employees	(24 380 964)	(13 639 020)	(6 172 464)	25.3%	(4 829 489)	19.8%	(3 814 232)	28.0%	(14 816 184)	108.6%	(3 928 667)	68.1%	(2.9%)
Finance charges	(763 197)	(8 709 055)	(596 767)	78.2%	(186 075)	24.4%	(104 776)	1.2%	(887 619)	10.2%	(109 966)	57.9%	(4.7%)
Transfers and grants	(1 112 987)	(5 264 130)	(405 314)	36.4%	(627 667)	56.4%	(240 317)	4.6%	(1 273 298)	24.2%	(284 064)	71.2%	(15.4%)
Net Cash from/(used) Operating Activities	3 906 600	3 906 603	16 082	.4%	2 179 566	55.8%	1 767 298	45.2%	3 962 946	101.4%	1 756 363	109.9%	.6%
Cash Flow from Investing Activities													
Receipts	(287 437)	(287 437)	50 209	(17.5%)	(63 468)	22.1%	(16 708)	5.8%	(29 967)	10.4%	11 873	50.3%	(240.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(169)	-	21	-	-	-	(148)	-	(363)	-	(100.0%)
Decrease (increase) in non-current investments	(287 437)	(287 437)	50 379	(17.5%)	(63 489)	22.1%	(16 708)	5.8%	(29 819)	10.4%	12 236	50.1%	(236.6%)
Payments	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(1 824 869)	39.3%	(587 327)	36.1%	(13.4%)
Capital assets	(4 471 563)	(4 647 064)	(315 578)	7.1%	(1 000 626)	22.4%	(508 666)	10.9%	(1 824 869)	39.3%	(587 327)	36.1%	(13.4%)
Net Cash from/(used) Investing Activities	(4 759 001)	(4 934 502)	(265 368)	5.6%	(1 064 094)	22.4%	(525 374)	10.6%	(1 854 836)	37.6%	(575 454)	36.7%	(8.7%)
Cash Flow from Financing Activities													
Receipts	1 022 856	1 022 856	2 191	.2%	16 773	1.6%	5 990	.6%	24 954	2.4%	17 307	4.1%	(65.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 006 665	1 006 665	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	16 191	16 191	2 191	13.5%	16 773	103.6%	5 990	37.0%	24 954	154.1%	17 307	115.8%	(65.4%)
Payments	(267 666)	(267 666)	(9 167)	3.4%	(129 629)	48.4%	(9 827)	3.7%	(148 623)	55.5%	(13 138)	76.3%	(25.2%)
Repayment of borrowing	(267 666)	(267 666)	(9 167)	3.4%	(129 629)	48.4%	(9 827)	3.7%	(148 623)	55.5%	(13 138)	76.3%	(25.2%)
Net Cash from/(used) Financing Activities	755 190	755 190	(6 976)	(.9%)	(112 855)	(14.9%)	(3 837)	(.5%)	(123 668)	(16.4%)	4 169	(13.3%)	(192.0%)
Net Increase/(Decrease) in cash held	(97 211)	(272 709)	(256 262)	263.6%	1 002 617	(1 031.4%)	1 238 087	(454.0%)	1 984 442	(727.7%)	1 185 078	403.4%	4.5%
Cash/cash equivalents at the year begin:	4 782 398	4 782 398	7 701 376	161.0%	7 445 115	155.7%	8 447 732	176.6%	7 701 376	161.0%	7 152 105	156.9%	18.1%
Cash/cash equivalents at the year end:	4 685 187	4 509 689	7 445 115	158.9%	8 447 732	180.3%	9 685 818	214.8%	9 685 818	214.8%	8 337 183	191.2%	16.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	312 139	8.6%	166 246	4.6%	130 618	3.6%	3 028 350	83.3%	3 637 352	31.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	814 867	37.0%	141 661	6.4%	79 015	3.6%	1 167 609	53.0%	2 203 152	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	260 986	15.1%	83 803	4.8%	59 875	3.5%	1 324 607	76.6%	1 729 271	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	94 666	8.8%	46 352	4.3%	38 516	3.6%	898 912	83.4%	1 078 446	9.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	75 164	7.4%	37 218	3.7%	31 595	3.1%	865 914	85.7%	1 009 891	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 287	1.5%	1 814	2.1%	1 730	2.0%	83 054	94.5%	87 886	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	42 415	3.2%	42 216	3.2%	45 232	3.4%	1 209 255	90.3%	1 339 119	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 104	9.7%	34 504	7.1%	18 226	3.7%	387 165	79.5%	486 998	4.2%	-	-	-	-
Total By Income Source	1 648 629	14.2%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63 444	29.4%	30 180	14.0%	8 080	3.7%	113 878	52.8%	215 582	1.9%	-	-	-	-
Commercial	947 766	32.1%	179 255	6.1%	109 652	3.7%	1 713 203	58.1%	2 949 876	25.5%	-	-	-	-
Households	631 274	7.6%	341 317	4.1%	283 827	3.4%	7 016 048	84.8%	8 272 466	71.5%	-	-	-	-
Other	6 145	4.6%	3 062	2.3%	3 248	2.4%	121 736	90.7%	134 191	1.2%	-	-	-	-
Total By Customer Group	1 648 629	14.2%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	667 950	100.0%	-	-	-	-	-	-	667 950	38.9%
Bulk Water	214 854	100.0%	-	-	-	-	-	-	214 854	12.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	34 155	100.0%	-	-	-	-	-	-	34 155	2.0%
Trade Creditors	798 584	100.0%	-	-	-	-	-	-	798 584	46.5%
Auditor-General	1 727	100.0%	-	-	-	-	-	-	1 727	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 717 271	100.0%	-	-	-	-	-	-	1 717 271	100.0%

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0481
Financial Manager	Mrs Ramasela Ganda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	43 788 546	43 445 895	10 892 350	24.9%	9 871 500	22.5%	9 791 501	22.5%	30 555 352	70.3%	10 447 776	73.9%	(6.3%)
Property rates	7 518 682	7 518 682	1 841 341	24.5%	2 038 309	27.1%	1 969 629	26.2%	5 849 279	77.8%	2 372 694	76.0%	(17.0%)
Property rates - penalties and collection charges	111 996	114 534	11 944	10.7%	33 645	30.0%	21 276	18.6%	66 865	58.4%	30 567	64.5%	(30.4%)
Service charges - electricity revenue	15 015 735	14 291 836	3 797 652	25.3%	2 846 113	19.0%	2 883 701	20.2%	9 527 467	66.7%	2 826 906	66.2%	2.0%
Service charges - water revenue	5 121 389	4 993 034	1 176 977	23.0%	1 383 586	27.0%	1 049 561	21.0%	3 610 125	72.3%	1 054 503	74.5%	(.5%)
Service charges - sanitation revenue	3 239 755	3 328 689	728 959	22.5%	755 347	23.3%	653 228	19.6%	2 137 534	64.2%	716 866	79.3%	(8.9%)
Service charges - refuse revenue	1 263 088	1 337 096	333 481	26.4%	332 331	26.3%	332 087	24.8%	997 899	74.6%	305 171	77.0%	8.8%
Service charges - other	479 266	406 675	118 408	24.7%	112 077	23.4%	110 718	27.2%	341 203	83.9%	108 342	70.8%	2.2%
Rental of facilities and equipment	301 412	295 739	59 381	19.7%	61 707	20.5%	54 351	18.4%	175 439	59.3%	64 559	63.5%	(15.8%)
Interest earned - external investments	394 865	394 865	49 118	12.4%	139 407	35.3%	(77 500)	(19.6%)	111 025	28.1%	95 371	108.9%	(181.3%)
Interest earned - outstanding debtors	167 989	174 909	36 560	21.8%	51 253	30.5%	24 874	14.2%	112 687	64.4%	39 848	85.4%	(37.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Fines	1 113 002	1 013 603	264 569	23.8%	172 847	15.5%	270 688	26.7%	708 104	69.9%	272 053	68.6%	(.5%)
Licences and permits	749	749	298	39.7%	295	39.4%	261	34.8%	854	114.0%	309	108.8%	(15.6%)
Agency services	690 712	627 960	131 496	19.0%	154 104	22.3%	156 978	25.0%	442 577	70.5%	130 254	65.8%	20.5%
Transfers recognised - operational	6 185 385	6 443 325	1 874 861	30.3%	1 418 374	22.9%	1 883 955	29.2%	5 177 190	80.3%	2 024 693	78.0%	(7.0%)
Other own revenue	2 144 521	2 476 199	467 305	21.8%	372 105	17.4%	457 693	18.5%	1 297 103	52.4%	405 615	103.9%	12.8%
Gains on disposal of PPE	40 000	28 000	-	-	-	-	-	-	-	-	27	.1%	(100.0%)
Operating Expenditure	42 693 186	42 969 564	10 371 232	24.3%	9 696 618	22.7%	9 343 536	21.7%	29 411 386	68.4%	8 543 775	69.0%	9.4%
Employee related costs	9 580 796	9 719 453	2 254 622	23.5%	2 554 589	26.7%	2 241 978	23.1%	7 051 190	72.5%	2 075 330	73.5%	8.0%
Remuneration of councillors	144 331	144 331	31 791	22.0%	31 671	21.9%	37 093	25.7%	100 555	69.7%	30 097	67.0%	23.2%
Debt impairment	2 135 425	2 963 556	826 989	38.7%	671 875	31.5%	1 219 686	41.2%	2 718 550	91.7%	956 095	82.7%	27.6%
Depreciation and asset impairment	3 278 707	3 255 764	567 457	17.3%	466 209	14.2%	618 802	19.0%	1 652 468	50.8%	570 418	56.6%	8.5%
Finance charges	1 893 960	1 893 993	404 144	21.3%	427 987	22.6%	267 068	14.1%	1 099 199	58.0%	348 869	61.3%	(23.4%)
Bulk purchases	14 479 359	14 562 486	4 513 968	31.2%	3 062 207	21.1%	2 872 360	19.7%	10 448 535	71.7%	2 515 607	75.2%	14.2%
Other Materials	48 669	48 669	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 140 467	4 043 603	529 282	12.8%	971 479	23.5%	712 058	17.6%	2 212 819	54.7%	817 410	54.8%	(12.9%)
Transfers and grants	318 846	530 462	63 415	19.9%	167 044	52.4%	57 055	10.8%	287 514	54.2%	95 509	89.3%	(40.3%)
Other expenditure	6 672 605	5 807 226	1 179 405	17.7%	1 328 722	19.9%	1 315 484	22.7%	3 823 612	65.8%	1 132 523	59.8%	16.2%
Loss on disposal of PPE	21	21	160	762.0%	14 834	70 637.8%	1 951	9 290.2%	16 945	80 689.9%	1 918	13 307.0%	1.7%
Surplus/(Deficit)	1 095 360	476 331	521 118		174 882		447 966		1 143 965		1 904 000		
Transfers recognised - capital	2 741 915	3 170 485	394 284	14.4%	464 701	16.9%	796 420	25.1%	1 655 406	52.2%	746 897	46.7%	6.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	259 261	-	2 283	.9%	4 500	1.7%	-	-	6 783	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 096 536	3 646 816	917 685		644 083		1 244 386		2 806 154		2 650 898		
Taxation	502 137	557 412	5 893	1.2%	8 562	1.7%	14 570	2.6%	29 025	5.2%	238 844	71.4%	(93.9%)
Surplus/(Deficit) after taxation	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 594 399	3 089 404	911 792		635 521		1 229 816		2 777 130		2 412 054		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	9 896 853	9 323 557	959 228	9.7%	1 703 181	17.2%	1 416 995	15.2%	4 079 404	43.8%	1 848 848	32.4%	(23.4%)
National Government	2 741 915	2 763 196	411 529	15.0%	550 171	20.1%	575 975	20.8%	1 537 676	55.6%	292 169	21.0%	97.1%
Provincial Government	-	87 300	-	-	-	-	12 020	13.8%	12 020	13.8%	412 564	-	(97.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 741 915	2 850 496	411 529	15.0%	550 171	20.1%	587 995	20.6%	1 549 696	54.4%	704 733	48.5%	(16.6%)
Borrowing	3 940 000	3 940 000	389 234	9.9%	583 882	14.8%	566 487	14.4%	1 539 603	39.1%	655 646	33.2%	(13.6%)
Internally generated funds	2 955 677	2 213 072	138 094	4.7%	537 508	18.2%	175 997	8.0%	851 599	38.5%	488 469	23.9%	(64.0%)
Public contributions and donations	259 261	319 989	20 370	7.9%	31 620	12.2%	86 515	27.0%	138 506	43.3%	-	-	(100.0%)
Capital Expenditure Standard Classification	9 896 853	9 323 557	959 228	9.7%	1 703 181	17.2%	1 416 995	15.2%	4 079 404	43.8%	1 848 848	32.4%	(23.4%)
Governance and Administration	1 723 143	1 522 821	17 358	1.0%	3 869	.2%	46 372	3.0%	67 599	4.4%	157 275	10.1%	(70.5%)
Executive & Council	617 350	564 638	328	.1%	1 898	.3%	7 352	1.3%	9 578	1.7%	7 643	6.0%	(3.8%)
Budget & Treasury Office	3 499	3 581	18	.5%	301	8.6%	106	3.0%	425	11.9%	638	27.0%	(83.4%)
Corporate Services	1 102 294	954 602	17 012	1.5%	1 670	.2%	38 914	4.1%	57 596	6.0%	148 994	10.4%	(73.9%)
Community and Public Safety	1 735 281	1 819 003	384 697	22.2%	174 498	10.1%	390 210	21.5%	949 405	52.2%	415 995	34.1%	(6.2%)
Community & Social Services	149 367	176 293	463	.3%	9 177	6.1%	7 656	4.3%	17 296	9.8%	15 827	25.4%	(51.6%)
Sport And Recreation	95 000	87 000	6 360	6.7%	28 920	30.4%	3 676	4.2%	38 956	44.8%	27 243	38.1%	(86.5%)
Public Safety	205 443	185 807	5 573	2.7%	21 410	10.4%	55 397	29.8%	82 380	44.3%	25 293	20.0%	119.0%
Housing	1 173 497	1 265 969	372 029	31.7%	105 311	9.0%	317 904	25.1%	795 244	62.8%	332 506	37.3%	(4.4%)
Health	111 974	103 934	272	.2%	9 680	8.6%	5 577	5.4%	15 529	14.9%	15 126	30.0%	(63.1%)
Economic and Environmental Services	3 802 944	3 542 520	237 180	6.2%	737 962	19.4%	502 367	14.2%	1 477 509	41.7%	561 744	31.0%	(10.6%)
Planning and Development	995 615	905 855	35 623	3.6%	133 689	13.4%	97 065	10.7%	266 376	29.4%	90 361	20.8%	7.4%
Road Transport	2 764 949	2 595 285	201 557	7.3%	589 992	21.3%	405 300	15.6%	1 196 849	46.1%	443 569	34.0%	(8.6%)
Environmental Protection	42 380	41 380	-	-	14 281	33.7%	3	-	14 284	34.5%	27 814	38.2%	(100.0%)
Trading Services	2 635 485	2 439 213	319 993	12.1%	786 852	29.9%	478 046	19.6%	1 584 891	65.0%	713 834	46.8%	(33.0%)
Electricity	1 734 480	1 538 208	137 681	7.9%	532 881	30.7%	314 302	20.4%	984 864	64.0%	461 965	46.2%	(32.0%)
Water	545 500	545 500	168 975	31.0%	209 665	38.4%	148 801	27.3%	527 441	96.7%	124 378	47.1%	19.6%
Waste Water Management	246 560	246 560	-	-	-	-	-	-	-	-	206 328	47.1%	(100.0%)
Waste Management	108 945	108 945	13 337	12.2%	44 306	40.7%	14 944	13.7%	72 587	66.6%	(78 837)	52.4%	(119.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	44 616 391	43 411 647	13 353 637	29.9%	12 215 215	27.4%	13 562 219	31.2%	39 131 071	90.1%	10 769 905	67.9%	25.9%
Property rates, penalties and collection charges	7 357 545	7 357 545	2 101 936	28.6%	1 849 939	25.1%	1 776 790	24.1%	5 728 665	77.9%	1 767 172	65.8%	.5%
Service charges	24 222 336	22 386 956	5 872 468	24.2%	6 083 492	25.1%	5 679 445	25.4%	17 635 405	78.8%	4 095 531	65.9%	38.7%
Other revenue	3 553 377	3 819 755	2 559 772	72.0%	1 806 193	50.8%	2 977 571	78.0%	7 343 536	192.3%	1 362 668	79.0%	118.5%
Government - operating	6 185 385	6 443 325	2 060 188	33.3%	1 487 841	24.1%	1 623 563	25.2%	5 171 592	80.3%	2 733 142	90.0%	(40.6%)
Government - capital	2 741 915	2 850 496	695 627	25.4%	961 551	35.1%	1 435 439	50.4%	3 092 617	108.5%	440 635	19.1%	225.8%
Interest	555 833	553 571	63 646	11.5%	26 198	4.7%	69 411	12.5%	159 255	28.8%	370 757	102.0%	(81.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 109 927)	(38 130 136)	(12 801 920)	34.5%	(11 820 448)	31.9%	(10 032 543)	26.3%	(34 654 910)	90.9%	(6 934 709)	65.5%	44.7%
Suppliers and employees	(35 215 967)	(38 130 136)	(12 350 123)	35.1%	(10 893 644)	30.9%	(9 217 089)	24.2%	(32 460 856)	85.1%	(6 383 016)	64.8%	44.4%
Finance charges	(1 893 960)	-	(447 971)	23.7%	(683 691)	36.1%	(632 464)	-	(1 764 126)	-	(454 302)	60.6%	39.2%
Transfers and grants	-	-	(3 826)	-	(243 113)	-	(182 990)	-	(429 928)	-	(97 391)	-	87.9%
Net Cash from/(used) Operating Activities	7 506 464	5 281 512	551 717	7.3%	394 767	5.3%	3 529 676	66.8%	4 476 160	84.8%	3 835 196	79.2%	(8.0%)
Cash Flow from Investing Activities													
Receipts	(80 938)	82 478	3 695 991	(4 566.4%)	70 751	(87.4%)	165 394	200.5%	3 932 135	4 767.5%	-	-	(100.0%)
Proceeds on disposal of PPE	39 979	27 979	3 695 991	9 244.8%	70 751	177.0%	165 394	591.1%	3 932 135	14 053.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(13 655)	(44 405)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(107 262)	98 904	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.8%	(1 581 702)	17.9%	(6 314 490)	71.3%	(1 762 392)	46.3%	(10.3%)
Capital assets	(9 402 010)	(8 857 380)	(3 154 769)	33.6%	(1 578 019)	16.8%	(1 581 702)	17.9%	(6 314 490)	71.3%	(1 762 392)	46.3%	(10.3%)
Net Cash from/(used) Investing Activities	(9 482 948)	(8 774 902)	541 221	(5.7%)	(1 507 269)	15.9%	(1 416 308)	16.1%	(2 382 355)	27.1%	(1 762 392)	43.5%	(19.6%)
Cash Flow from Financing Activities													
Receipts	3 940 000	3 940 000	-	-	1 670 900	42.4%	2 533 000	64.3%	4 203 900	106.7%	-	-	(100.0%)
Short term loans	-	-	-	-	1 670 900	-	33 000	-	1 703 900	-	-	-	(100.0%)
Borrowing long term/refinancing	3 940 000	3 940 000	-	-	-	-	2 500 000	63.5%	2 500 000	63.5%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 960)	2.5%	(1 106 919)	70.4%	(225 082)	189.8%	(82.7%)
Repayment of borrowing	(1 573 418)	(1 573 418)	(15 153)	1.0%	(1 052 805)	66.9%	(38 960)	2.5%	(1 106 919)	70.4%	(225 082)	189.8%	(82.7%)
Net Cash from/(used) Financing Activities	2 366 582	2 366 582	(15 153)	(.6%)	618 095	26.1%	2 494 040	105.4%	3 096 981	130.9%	(225 082)	(81.2%)	(1 208.1%)
Net Increase/(Decrease) in cash held	390 097	(1 126 809)	1 077 786	276.3%	(494 407)	(126.7%)	4 607 408	(408.9%)	5 190 787	(460.7%)	1 847 722	61.6%	149.4%
Cash/cash equivalents at the year begin:	3 985 006	4 879 554	3 833 132	96.2%	4 910 918	123.2%	4 416 511	90.5%	3 833 132	78.6%	2 291 836	93.2%	92.7%
Cash/cash equivalents at the year end:	4 375 103	3 752 745	4 910 918	112.2%	4 416 511	100.9%	9 023 919	240.5%	9 023 919	240.5%	4 139 558	103.9%	118.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	523 254	13.8%	186 045	4.9%	140 933	3.7%	2 930 769	77.5%	3 781 000	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	681 880	37.3%	272 820	14.9%	243 706	13.3%	629 730	34.4%	1 828 137	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	571 180	13.4%	105 663	2.5%	67 016	1.6%	3 507 898	82.5%	4 251 756	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	348 836	13.8%	124 030	4.9%	93 955	3.7%	1 953 846	77.5%	2 520 667	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127 173	23.2%	48 232	8.8%	57 029	10.4%	316 559	57.7%	548 993	4.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 801)	(.5%)	6 392	1.7%	6 294	1.7%	358 500	97.1%	369 384	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74 403	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 304	4.4%	-	-	-	-
Commercial	1 425 819	22.2%	216 628	3.4%	295 431	4.6%	4 484 252	69.8%	6 422 131	48.3%	-	-	-	-
Households	752 100	12.7%	530 988	9.0%	275 833	4.7%	4 361 199	73.7%	5 920 119	44.5%	-	-	-	-
Other	(1 801)	(.5%)	6 392	1.7%	6 294	1.7%	358 500	97.1%	369 384	2.8%	-	-	-	-
Total By Customer Group	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	909 201	100.0%	-	-	-	-	-	-	909 201	29.8%
Bulk Water	320 061	100.0%	-	-	-	-	-	-	320 061	10.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	499 291	93.9%	10 934	2.1%	4 112	.8%	17 332	3.3%	531 670	17.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 060 023	82.4%	47 896	3.7%	75 558	5.9%	103 673	8.1%	1 287 150	42.2%
Total	2 788 576	91.5%	58 830	1.9%	79 670	2.6%	121 005	4.0%	3 048 082	100.0%

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7309
Financial Manager	Mr Reggie Boqo	011 358 3618

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	26 295 831	26 756 931	6 923 483	26.3%	6 715 523	25.5%	6 291 635	23.5%	19 930 642	74.5%	6 266 314	74.5%	.4%
Property rates	5 236 387	5 236 781	1 287 294	24.6%	1 302 337	24.9%	1 298 016	24.8%	3 887 647	74.2%	1 234 021	74.5%	5.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 518 071	10 440 527	2 709 151	25.8%	2 293 317	21.8%	2 162 360	20.7%	7 164 828	68.6%	2 090 843	70.5%	3.4%
Service charges - water revenue	3 457 067	3 431 075	790 570	22.9%	915 736	26.5%	811 319	23.6%	2 517 625	73.4%	730 752	72.9%	11.0%
Service charges - sanitation revenue	789 592	839 592	183 695	23.3%	202 382	25.6%	184 222	21.9%	570 299	67.9%	178 959	74.1%	2.9%
Service charges - refuse revenue	1 148 974	1 149 004	285 923	24.9%	291 382	25.4%	284 211	24.7%	861 516	75.0%	254 564	75.2%	11.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	112 907	109 270	27 522	24.4%	27 710	24.5%	35 591	32.6%	90 823	83.1%	17 948	27.2%	98.3%
Interest earned - external investments	70 600	41 176	10 155	14.4%	10 630	15.1%	13 031	31.6%	33 816	82.1%	6 982	38.8%	86.6%
Interest earned - outstanding debtors	216 338	182 069	98 015	45.3%	103 363	47.8%	100 505	55.2%	301 883	165.8%	97 780	120.5%	2.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	196 691	196 691	1 846	.9%	130 302	66.2%	1 324	.7%	133 471	67.9%	171 049	86.9%	(99.2%)
Licences and permits	57 680	57 680	8 780	15.2%	12 127	21.0%	11 810	20.5%	32 716	56.7%	12 505	61.3%	(5.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 670 241	3 557 606	1 302 942	35.5%	1 230 749	33.5%	1 098 899	30.9%	3 632 590	102.1%	977 016	91.6%	12.5%
Other own revenue	821 284	1 515 460	217 590	26.5%	194 892	23.7%	290 347	19.2%	702 829	46.4%	493 895	66.0%	(41.2%)
Gains on disposal of PPE	-	-	-	-	600	-	-	-	600	-	-	-	-
Operating Expenditure	25 710 916	26 072 852	5 747 119	22.4%	7 491 909	29.1%	5 978 008	22.9%	19 217 035	73.7%	5 425 077	74.7%	10.2%
Employee related costs	7 058 527	6 924 151	1 555 005	22.0%	1 950 401	27.6%	1 865 359	26.9%	5 370 765	77.6%	1 583 058	76.0%	17.8%
Remuneration of councillors	116 298	112 647	27 678	23.8%	28 983	24.9%	31 454	27.9%	88 114	78.2%	24 465	68.5%	28.6%
Debt impairment	1 063 228	756 460	82 768	7.8%	110 368	10.4%	66 340	8.8%	259 476	34.3%	255 822	115.7%	(74.1%)
Depreciation and asset impairment	1 188 780	1 087 524	273 942	23.0%	279 327	23.5%	370 950	34.1%	924 219	85.0%	253 511	71.9%	46.3%
Finance charges	1 029 556	1 039 762	249 647	24.2%	277 389	26.9%	170 823	16.4%	697 858	67.1%	99 625	59.3%	71.5%
Bulk purchases	8 795 118	8 796 860	2 085 575	23.7%	2 972 398	33.8%	1 962 795	22.3%	7 020 767	79.8%	1 652 498	74.1%	18.8%
Other Materials	369 258	316 570	46 172	12.5%	76 336	20.7%	45 429	14.4%	167 937	53.0%	51 041	54.6%	(11.0%)
Contracted services	1 975 982	2 878 127	698 014	35.3%	719 385	36.4%	574 714	20.0%	1 992 113	69.2%	736 702	85.5%	(22.0%)
Transfers and grants	259 298	254 148	16 390	6.3%	39 437	15.2%	25 031	9.8%	80 859	31.8%	30 418	78.7%	(17.7%)
Other expenditure	3 854 871	3 906 603	711 927	18.5%	1 036 083	26.9%	867 392	22.2%	2 615 401	66.9%	737 376	65.3%	17.6%
Loss on disposal of PPE	-	1	0	-	1 802	-	(2 278)	(227 843.3%)	(476)	(47 604.8%)	560	108 243.6%	(506.7%)
Surplus/(Deficit)	584 915	684 079	1 176 365		(776 385)		313 628		713 607		841 237		
Transfers recognised - capital	2 453 160	2 456 036	197 810	8.1%	755 496	30.8%	476 845	19.4%	1 430 150	58.2%	464 657	61.5%	2.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 038 075	3 140 115	1 374 174		(20 890)		790 472		2 143 757		1 305 894		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 038 075	3 140 115	1 374 174		(20 890)		790 472		2 143 757		1 305 894		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 038 075	3 140 115	1 374 174		(20 890)		790 472		2 143 757		1 305 894		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 038 075	3 140 115	1 374 174		(20 890)		790 472		2 143 757		1 305 894		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	3 856 566	3 995 193	386 187	10.0%	1 068 767	27.7%	643 513	16.1%	2 098 467	52.5%	581 289	53.8%	10.7%
National Government	2 408 542	2 394 029	197 709	8.2%	730 639	30.3%	488 305	20.4%	1 416 653	59.2%	353 333	62.1%	38.2%
Provincial Government	40 551	48 006	378	.9%	2 209	5.4%	10 909	22.7%	13 497	28.1%	3 870	16.7%	181.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 067	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 453 160	2 442 036	198 087	8.1%	732 848	29.9%	499 214	20.4%	1 430 150	58.6%	357 203	61.5%	39.8%
Borrowing	1 200 000	1 200 000	162 190	13.5%	305 509	25.5%	116 886	9.7%	584 585	48.7%	200 783	46.2%	(41.8%)
Internally generated funds	35 000	184 751	5	-	2 188	6.3%	6 354	3.4%	8 547	4.6%	9 908	11.4%	(35.9%)
Public contributions and donations	168 407	168 407	25 904	15.4%	28 222	16.8%	21 058	12.5%	75 185	44.6%	13 395	46.7%	57.2%
Capital Expenditure Standard Classification	3 856 566	3 995 193	386 187	10.0%	1 068 767	27.7%	643 513	16.1%	2 098 467	52.5%	581 289	53.8%	10.7%
Governance and Administration	381 481	375 106	75 119	19.7%	71 278	18.7%	48 730	13.0%	195 126	52.0%	65 567	65.5%	(25.7%)
Executive & Council	112 801	84 226	5	-	22 549	20.0%	26 308	31.2%	48 862	58.0%	43 906	81.3%	(40.1%)
Budget & Treasury Office	30 000	30 000	-	-	16 388	54.6%	-	-	16 388	54.6%	-	-	-
Corporate Services	238 680	260 880	75 113	31.5%	32 341	13.6%	22 422	8.6%	129 876	49.8%	21 661	41.1%	3.5%
Community and Public Safety	941 500	963 287	34 575	3.7%	171 656	18.2%	251 788	26.1%	458 020	47.5%	109 428	25.8%	130.1%
Community & Social Services	34 000	39 185	-	-	4 514	13.3%	6 770	17.3%	11 284	28.8%	3 233	26.8%	109.4%
Sport And Recreation	136 000	136 873	557	.4%	10 185	7.5%	24 485	17.9%	35 227	25.7%	16 166	28.7%	51.5%
Public Safety	16 000	16 000	1 121	7.0%	1 277	8.0%	1 884	11.8%	4 282	26.8%	3 852	56.6%	(51.1%)
Housing	670 500	682 965	17 155	2.6%	141 543	21.1%	199 823	29.3%	358 522	52.5%	72 925	23.1%	174.0%
Health	85 000	88 264	15 742	18.5%	14 137	16.6%	18 826	21.3%	48 704	55.2%	13 252	50.0%	42.1%
Economic and Environmental Services	1 554 085	1 503 331	133 294	8.6%	423 584	27.3%	201 376	13.4%	758 254	50.4%	219 634	71.0%	(8.3%)
Planning and Development	78 000	48 900	-	-	-	-	-	-	-	-	1 792	77.0%	(100.0%)
Road Transport	1 473 085	1 451 431	133 294	9.0%	423 584	28.8%	201 376	13.9%	758 254	52.2%	217 800	71.0%	(7.5%)
Environmental Protection	3 000	3 000	-	-	-	-	-	-	-	-	43	78.0%	(100.0%)
Trading Services	969 500	1 118 470	142 806	14.7%	398 916	41.1%	140 893	12.6%	682 616	61.0%	183 252	54.9%	(23.1%)
Electricity	447 500	444 837	56 255	12.6%	129 458	28.9%	64 016	14.4%	249 729	56.1%	112 463	59.1%	(43.1%)
Water	149 929	103 387	16 210	10.8%	46 440	31.0%	12 393	12.0%	75 043	72.6%	14 434	39.1%	(14.1%)
Waste Water Management	355 071	553 246	65 551	18.5%	215 341	60.6%	61 864	11.2%	342 755	62.0%	54 971	55.0%	12.5%
Waste Management	17 000	17 000	4 790	28.2%	7 678	45.2%	2 621	15.4%	15 089	88.8%	1 384	25.6%	89.4%
Other	10 000	35 000	394	3.9%	3 333	33.3%	725	2.1%	4 452	12.7%	3 408	57.2%	(78.7%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	26 897 094	29 189 571	7 358 880	27.4%	7 396 127	27.5%	7 588 182	26.0%	22 343 188	76.5%	6 730 972	76.3%	12.7%
Property rates, penalties and collection charges	4 817 476	5 132 045	1 287 294	26.7%	1 302 337	27.0%	1 298 016	25.3%	3 887 647	75.8%	1 234 021	77.6%	5.2%
Service charges	14 588 169	15 749 859	3 969 339	27.2%	3 702 816	25.4%	3 442 112	21.9%	11 114 267	70.6%	3 255 118	74.7%	5.7%
Other revenue	1 178 291	1 878 686	255 737	21.7%	365 030	31.0%	339 073	18.0%	959 840	51.1%	695 397	71.9%	(51.2%)
Government - operating	3 666 857	3 808 337	1 405 079	38.3%	1 095 244	29.9%	1 093 267	28.7%	3 593 590	94.4%	977 016	91.6%	11.9%
Government - capital	2 453 160	2 456 036	333 259	13.6%	816 708	33.3%	1 302 178	53.0%	2 452 146	99.8%	464 657	61.5%	180.2%
Interest	193 141	164 609	108 170	56.0%	113 992	59.0%	113 536	69.0%	335 699	203.9%	104 762	127.7%	8.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 196 079)	(24 493 184)	(8 043 974)	34.7%	(6 206 026)	26.8%	(5 903 230)	24.1%	(20 153 231)	82.3%	(4 348 166)	80.7%	35.8%
Suppliers and employees	(21 907 225)	(23 198 890)	(7 777 937)	35.5%	(5 889 201)	26.9%	(5 707 376)	24.6%	(19 374 514)	83.5%	(4 218 123)	81.7%	35.3%
Finance charges	(1 029 556)	(1 040 146)	(249 647)	24.2%	(277 389)	26.9%	(170 823)	16.4%	(697 858)	67.1%	(99 625)	59.3%	71.5%
Transfers and grants	(259 298)	(254 148)	(16 390)	6.3%	(39 437)	15.2%	(25 031)	9.8%	(80 859)	31.8%	(30 418)	78.7%	(17.7%)
Net Cash from/(used) Operating Activities	3 701 015	4 696 387	(685 095)	(18.5%)	1 190 100	32.2%	1 684 952	35.9%	2 189 957	46.6%	2 382 806	48.9%	(29.3%)
Cash Flow from Investing Activities													
Receipts	104 560	34 728	698 258	667.8%	(157 554)	(150.7%)	286 123	823.9%	826 826	2 380.8%	(242 648)	(6 831.6%)	(217.9%)
Proceeds on disposal of PPE	-	-	18 915	-	23 619	-	55 962	-	98 496	-	27 168	-	106.0%
Decrease in non-current debtors	-	-	620 622	-	(235 131)	-	(55 737)	-	329 754	-	(66 421)	-	(16.1%)
Decrease in other non-current receivables	48 553	-	73 243	150.8%	60 922	125.5%	220 647	-	354 811	-	(234 581)	(333.8%)	(194.1%)
Decrease (increase) in non-current investments	56 007	34 728	(14 522)	(25.9%)	(6 965)	(12.4%)	65 252	187.9%	43 765	126.0%	31 186	(165.3%)	109.2%
Payments	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(2 098 467)	53.7%	(581 289)	55.3%	10.7%
Capital assets	(3 783 366)	(3 906 934)	(386 187)	10.2%	(1 068 767)	28.2%	(643 513)	16.5%	(2 098 467)	53.7%	(581 289)	55.3%	10.7%
Net Cash from/(used) Investing Activities	(3 678 806)	(3 872 205)	312 071	(8.5%)	(1 226 321)	33.3%	(357 390)	9.2%	(1 271 641)	32.8%	(823 937)	36.1%	(56.6%)
Cash Flow from Financing Activities													
Receipts	1 208 565	1 207 225	599 574	49.6%	3 462 416	286.5%	1 852 400	153.4%	5 914 390	489.9%	5 369 662	462.9%	(65.5%)
Short term loans	-	-	265 000	-	3 785 000	-	1 850 000	-	5 900 000	-	5 377 956	-	(65.6%)
Borrowing long term/refinancing	1 200 000	1 200 000	330 000	27.5%	(330 000)	(27.5%)	(5 054)	(.4%)	(5 054)	(.4%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	8 565	7 225	4 574	53.4%	7 416	86.6%	7 454	103.2%	19 444	269.1%	(8 293)	(700.2%)	(189.9%)
Payments	(560 350)	(596 731)	(279 024)	49.8%	(3 276 235)	584.7%	(2 759 026)	462.4%	(6 314 284)	1 058.1%	(6 664 602)	1 420.1%	(58.6%)
Repayment of borrowing	(560 350)	(596 731)	(279 024)	49.8%	(3 276 235)	584.7%	(2 759 026)	462.4%	(6 314 284)	1 058.1%	(6 664 602)	1 420.1%	(58.6%)
Net Cash from/(used) Financing Activities	648 215	610 494	320 550	49.5%	186 182	28.7%	(906 626)	(148.5%)	(399 894)	(65.5%)	(1 294 940)	(37.3%)	(30.0%)
Net Increase/(Decrease) in cash held	670 424	1 434 676	(52 474)	(7.8%)	149 961	22.4%	420 935	29.3%	518 422	36.1%	263 929	(35.1%)	59.5%
Cash/cash equivalents at the year begin:	1 203 476	578 120	600 518	49.9%	548 045	45.5%	698 006	120.7%	600 518	103.9%	455 021	101.4%	53.4%
Cash/cash equivalents at the year end:	1 873 900	2 012 796	548 045	29.2%	698 006	37.2%	1 118 941	55.6%	1 118 941	55.6%	718 951	59.7%	55.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	312 248	21.0%	26 377	1.8%	73 019	4.9%	1 076 961	72.3%	1 488 604	20.9%	131 926	8.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230 755	25.4%	14 644	1.6%	19 426	2.1%	644 479	70.9%	909 303	12.8%	66 548	7.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	450 421	22.0%	51 974	2.5%	56 628	2.8%	1 490 367	72.7%	2 049 390	28.8%	57 335	2.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	57 852	24.1%	4 333	1.8%	7 121	3.0%	170 832	71.1%	240 139	3.4%	30 662	12.8%	-	-
Receivables from Exchange Transactions - Waste Management	104 256	23.6%	9 733	2.2%	14 132	3.2%	313 261	71.0%	441 381	6.2%	30 284	6.9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	10 040	4.5%	1 264	.6%	970	.4%	208 644	94.4%	220 918	3.1%	201	.1%	-	-
Interest on Arrear Debtor Accounts	88 412	7.5%	27 289	2.3%	33 189	2.8%	1 035 629	87.4%	1 184 519	16.6%	29 361	2.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 911	1.3%	(11 432)	(1.9%)	(2 941)	(.5%)	596 598	101.1%	590 135	8.3%	105 700	17.9%	-	-
Total By Income Source	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	100.0%	452 017	6.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	412 979	22.1%	42 567	2.3%	41 364	2.2%	1 372 951	73.4%	1 869 860	26.2%	38 742	2.1%	-	-
Households	671 120	16.4%	78 578	1.9%	116 000	2.8%	3 230 265	78.9%	4 095 963	57.5%	291 286	7.1%	-	-
Other	177 796	15.3%	3 036	.3%	44 179	3.8%	933 555	80.6%	1 158 566	16.3%	121 989	10.5%	-	-
Total By Customer Group	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	100.0%	452 017	6.3%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	557 095	100.0%	-	-	-	-	-	-	557 095	16.1%
Bulk Water	166 793	100.0%	-	-	-	-	-	-	166 793	4.8%
PAYE deductions	82 568	100.0%	-	-	-	-	-	-	82 568	2.4%
VAT (output less input)	(72 807)	100.0%	-	-	-	-	-	-	(72 807)	(2.1%)
Pensions / Retirement	98 120	100.0%	-	-	-	-	-	-	98 120	2.8%
Loan repayments	83 989	100.0%	-	-	-	-	-	-	83 989	2.4%
Trade Creditors	428 247	100.0%	-	-	-	-	-	-	428 247	12.3%
Auditor-General	1 675	100.0%	-	-	-	-	-	-	1 675	-
Other	2 124 280	100.0%	-	-	-	-	-	-	2 124 280	61.2%
Total	3 469 961	100.0%	-	-	-	-	-	-	3 469 961	100.0%

Contact Details

Municipal Manager	Mr Jason Ngobeni	012 358 4904/4901
Financial Manager	Mr Umar Banda (acting)	012 358 8100/1

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	5 354 653	5 263 794	1 481 308	27.7%	1 068 659	20.0%	1 302 291	24.7%	3 852 259	73.2%	1 213 555	76.7%	7.3%
Property rates	605 050	605 050	149 301	24.7%	149 640	24.7%	150 463	24.9%	449 404	74.3%	136 120	75.4%	10.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 038 452	1 983 259	594 255	29.2%	426 105	20.9%	393 904	19.9%	1 414 264	71.3%	397 177	68.9%	(.8%)
Service charges - water revenue	1 074 221	1 074 311	317 647	29.6%	223 395	20.8%	265 667	24.7%	806 708	75.1%	247 867	75.9%	7.2%
Service charges - sanitation revenue	400 459	400 817	89 008	22.2%	(35 695)	(8.9%)	208 901	52.1%	262 213	65.4%	110 439	108.4%	89.2%
Service charges - refuse revenue	195 879	204 177	48 771	24.9%	49 210	25.1%	50 237	24.6%	148 218	72.6%	44 678	79.2%	12.4%
Service charges - other	43 054	91 858	1 474	3.4%	1 337	3.1%	4 448	4.8%	7 260	7.9%	2 430	19.8%	83.0%
Rental of facilities and equipment	15 631	15 631	2 461	15.7%	3 100	19.8%	3 237	20.7%	8 797	56.3%	3 052	34.0%	6.0%
Interest earned - external investments	91	11 799	973	1 067.0%	2 551	2 797.5%	1 822	15.4%	5 345	45.3%	4 912	62.2%	(62.9%)
Interest earned - outstanding debtors	24 972	13 265	8 359	33.5%	9 595	38.4%	9 546	72.0%	27 499	207.3%	8 565	107.1%	11.5%
Dividends received	5	5	-	-	3	57.2%	-	-	3	57.2%	-	60.5%	-
Fines	170 321	170 321	3 279	1.9%	3 140	1.8%	56 132	33.0%	62 551	36.7%	75 942	236.3%	(26.1%)
Licences and permits	14	14	32	232.9%	22	163.2%	17	123.3%	71	519.3%	2	51.8%	889.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	669 759	658 586	258 372	38.6%	227 650	34.0%	153 335	23.3%	639 357	97.1%	176 847	96.0%	(13.3%)
Other own revenue	113 749	31 706	7 310	6.4%	6 260	5.5%	5 840	18.4%	19 410	61.2%	4 970	11.6%	17.5%
Gains on disposal of PPE	2 996	2 996	66	2.2%	2 348	78.4%	(1 256)	(41.9%)	1 159	38.7%	554	-	(326.8%)
Operating Expenditure	5 222 359	5 442 624	893 659	17.1%	1 185 988	22.7%	1 304 311	24.0%	3 383 959	62.2%	1 155 904	64.0%	12.8%
Employee related costs	956 407	888 385	227 931	23.8%	227 257	23.8%	231 122	26.0%	686 311	77.3%	211 478	70.0%	9.3%
Remuneration of councillors	47 293	47 293	11 295	23.9%	11 320	23.9%	12 803	27.1%	35 417	74.9%	10 719	68.4%	19.4%
Debt impairment	772 220	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	394 441	346 674	-	-	111 222	28.2%	296 310	85.5%	407 532	117.6%	236 495	148.0%	25.3%
Finance charges	1 878	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2 173 075	2 049 895	493 784	22.7%	511 366	23.5%	455 257	22.2%	1 460 407	71.2%	424 482	67.8%	7.3%
Other Materials	35 279	200 688	7 444	21.1%	9 257	26.2%	10 334	5.1%	27 035	13.5%	9 948	393.5%	3.9%
Contracted services	145 058	149 246	796	.5%	102 449	70.6%	57 163	38.3%	160 408	107.5%	38 241	66.1%	49.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	696 707	1 760 444	152 409	21.9%	213 117	30.6%	241 322	13.7%	606 848	34.5%	224 541	66.9%	7.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	132 294	(178 830)	587 649		(117 329)		(2 020)		468 300		57 651		
Transfers recognised - capital	401 587	246 499	3 148	.8%	74 832	18.6%	22 551	9.1%	100 532	40.8%	39 674	34.6%	(43.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	533 881	67 670	590 797		(42 497)		20 532		568 832		97 326		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	533 881	67 670	590 797		(42 497)		20 532		568 832		97 326		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	533 881	67 670	590 797		(42 497)		20 532		568 832		97 326		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	533 881	67 670	590 797		(42 497)		20 532		568 832		97 326		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	533 881	335 841	54 900	10.3%	50 035	9.4%	20 915	6.2%	125 849	37.5%	31 988	31.0%	(34.6%)
National Government	350 916	223 310	31 010	8.8%	32 463	9.3%	14 517	6.5%	77 990	34.9%	28 910	32.2%	(49.8%)
Provincial Government	43 671	53 145	6 503	14.9%	7 493	17.2%	4 905	9.2%	18 901	35.6%	4 217	21.9%	16.3%
District Municipality	7 000	4 113	-	-	-	-	25	.6%	25	.6%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	401 587	280 568	37 513	9.3%	39 956	9.9%	19 447	6.9%	96 917	34.5%	33 127	30.2%	(41.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	132 294	55 273	17 386	13.1%	10 079	7.6%	1 468	2.7%	28 933	52.3%	(1 139)	32.9%	(228.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	533 881	335 841	54 900	10.3%	50 035	9.4%	20 915	6.2%	125 849	37.5%	31 988	31.0%	(34.6%)
Governance and Administration	8 500	8 500	34	.4%	803	9.4%	54	.6%	891	10.5%	368	31.2%	(85.3%)
Executive & Council	-	5 000	20	-	289	-	-	-	309	6.2%	-	-	-
Budget & Treasury Office	8 500	3 500	14	.2%	514	6.0%	54	1.5%	582	16.6%	258	30.0%	(79.1%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	110	-	(100.0%)
Community and Public Safety	71 782	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	23 553	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 522	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 340	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	38 367	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 357	327 341	54 865	42.1%	49 232	37.8%	20 861	6.4%	124 958	38.2%	31 618	113.1%	(34.0%)
Planning and Development	11 500	327 341	54 865	477.1%	49 232	428.1%	20 861	6.4%	124 958	38.2%	31 618	1 020.7%	(34.0%)
Road Transport	118 857	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	323 242	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Electricity	74 450	-	-	-	-	-	-	-	-	-	2	.1%	(100.0%)
Water	49 906	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	191 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 887	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	4 872 066	4 453 848	1 320 147	27.1%	1 108 097	22.7%	1 129 339	25.4%	3 557 584	79.9%	979 947	75.8%	15.2%
Property rates, penalties and collection charges	507 637	477 990	115 356	22.7%	124 229	24.5%	125 282	26.2%	364 867	76.3%	104 605	59.2%	19.8%
Service charges	3 114 213	2 902 511	828 372	26.6%	597 245	19.2%	509 550	17.6%	1 935 168	66.7%	604 391	71.6%	(15.7%)
Other revenue	166 433	166 433	19 254	11.6%	170 883	102.7%	226 610	136.2%	416 748	250.4%	46 525	195.5%	387.1%
Government - operating	656 427	671 259	250 371	38.1%	195 864	29.8%	150 222	22.4%	596 457	88.9%	163 081	82.6%	(7.9%)
Government - capital	402 287	210 587	100 427	25.0%	7 231	1.8%	106 308	50.5%	213 966	101.6%	47 868	71.4%	122.1%
Interest	25 064	25 064	6 366	25.4%	12 642	50.4%	11 368	45.4%	30 376	121.2%	13 477	92.3%	(15.7%)
Dividends	5	5	-	-	3	57.2%	-	-	3	57.2%	-	-	-
Payments	(4 043 905)	(4 142 516)	(1 386 648)	34.3%	(1 206 089)	29.8%	(1 161 513)	28.0%	(3 754 251)	90.6%	(916 768)	86.4%	26.7%
Suppliers and employees	(4 042 027)	(2 079 493)	(1 386 647)	34.3%	(1 204 024)	29.8%	(935 877)	45.0%	(3 526 548)	169.6%	(911 725)	86.5%	2.6%
Finance charges	(1 878)	(1 454 173)	(1)	.1%	(2 065)	110.0%	(225 637)	15.5%	(227 703)	15.7%	(5 043)	60.3%	4 374.3%
Transfers and grants	-	(608 851)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	828 161	311 332	(66 501)	(8.0%)	(97 992)	(11.8%)	(32 174)	(10.3%)	(196 667)	(63.2%)	63 179	(25.3%)	(150.9%)
Cash Flow from Investing Activities													
Receipts	2 996	2 996	76 243	2 544.9%	151 771	5 066.0%	84 924	2 834.7%	312 938	10 445.7%	99 654	22 320.2%	(14.8%)
Proceeds on disposal of PPE	2 996	2 996	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	76 243	-	151 771	-	84 924	-	312 938	-	99 654	-	(14.8%)
Payments	(533 881)	(335 841)	(100 838)	18.9%	(47 549)	8.9%	(22 818)	6.8%	(171 205)	51.0%	(46 176)	36.0%	(50.6%)
Capital assets	(533 881)	(335 841)	(100 838)	18.9%	(47 549)	8.9%	(22 818)	6.8%	(171 205)	51.0%	(46 176)	36.0%	(50.6%)
Net Cash from/(used) Investing Activities	(530 885)	(332 845)	(24 595)	4.6%	104 222	(19.6%)	62 106	(18.7%)	141 733	(42.6%)	53 478	(25.0%)	16.1%
Cash Flow from Financing Activities													
Receipts	90 000	150 000	100 000	111.1%	144 500	160.6%	(673)	(.4%)	243 827	162.6%	39 000	-	(101.7%)
Short term loans	90 000	150 000	100 000	111.1%	144 500	160.6%	(673)	(.4%)	243 827	162.6%	39 000	-	(101.7%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 000)	(150 000)	(3 378)	3.8%	(247 613)	275.1%	(3 331)	2.2%	(254 322)	169.5%	(56 978)	81.7%	(94.2%)
Repayment of borrowing	(90 000)	(150 000)	(3 378)	3.8%	(247 613)	275.1%	(3 331)	2.2%	(254 322)	169.5%	(56 978)	81.7%	(94.2%)
Net Cash from/(used) Financing Activities	-	-	96 622	-	(103 113)	-	(4 004)	-	(10 495)	-	(17 978)	(9.6%)	(77.7%)
Net Increase/(Decrease) in cash held	297 276	(21 513)	5 525	1.9%	(96 882)	(32.6%)	25 928	(120.5%)	(65 429)	304.1%	98 679	(15.2%)	(73.7%)
Cash/cash equivalents at the year begin:	(121 100)	123 982	36 234	(29.9%)	41 759	(34.5%)	(55 123)	(44.5%)	36 234	29.2%	(15 761)	35.4%	249.7%
Cash/cash equivalents at the year end:	176 176	102 468	41 759	23.7%	(55 123)	(31.3%)	(29 195)	(28.5%)	(29 195)	(28.5%)	82 918	(68.5%)	(135.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	85 302	3.4%	65 247	2.6%	59 244	2.4%	2 263 483	91.5%	2 473 277	48.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	66 730	16.9%	20 934	5.3%	15 216	3.8%	292 967	74.0%	395 847	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 310	8.3%	15 815	2.8%	12 983	2.3%	483 976	86.6%	559 085	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 023	2.7%	14 617	1.9%	13 559	1.7%	734 133	93.7%	783 333	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 453	2.5%	8 917	1.8%	8 377	1.7%	464 032	94.0%	493 779	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 389	3.2%	8 138	2.3%	13 274	3.7%	325 451	90.8%	358 251	7.1%	-	-	-	-
Total By Income Source	243 208	4.8%	133 668	2.6%	122 654	2.4%	4 564 042	90.1%	5 063 571	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 487	5.5%	11 743	4.2%	10 038	3.6%	244 645	86.8%	281 914	5.6%	-	-	-	-
Commercial	89 288	22.1%	21 452	5.3%	14 981	3.7%	277 588	68.8%	403 309	8.0%	-	-	-	-
Households	132 886	3.1%	96 133	2.3%	87 663	2.1%	3 945 967	92.6%	4 262 648	84.2%	-	-	-	-
Other	5 546	4.8%	4 340	3.8%	9 973	8.6%	95 842	82.8%	115 700	2.3%	-	-	-	-
Total By Customer Group	243 208	4.8%	133 668	2.6%	122 654	2.4%	4 564 042	90.1%	5 063 571	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	116 679	100.0%	-	-	-	-	-	-	116 679	28.4%
Bulk Water	67 575	100.0%	-	-	-	-	-	-	67 575	16.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 630	14.0%	13 571	6.0%	180 665	80.0%	-	-	225 866	55.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	215 884	52.6%	13 571	3.3%	180 665	44.1%	-	-	410 120	100.0%

Contact Details

Municipal Manager	Mr S S Shabalala	016 950 5102
Financial Manager	Mr Pontsho Matlala (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	879 097	827 105	211 754	24.1%	209 708	23.9%	187 984	22.7%	609 447	73.7%	173 591	71.1%	8.3%
Property rates	145 986	144 038	36 911	25.3%	35 894	24.6%	37 010	25.7%	109 814	76.2%	33 895	76.1%	9.2%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	312 006	283 233	74 339	23.8%	67 714	21.7%	65 001	22.9%	207 054	73.1%	57 109	70.0%	13.8%
Service charges - water revenue	171 380	150 720	35 140	20.5%	41 424	24.2%	38 503	25.5%	115 067	76.3%	35 384	73.6%	8.8%
Service charges - sanitation revenue	35 535	34 142	8 767	24.7%	8 271	23.3%	8 693	25.5%	25 731	75.4%	7 778	75.4%	11.8%
Service charges - refuse revenue	33 476	30 450	7 748	23.1%	7 470	22.3%	7 417	24.4%	22 635	74.3%	6 895	71.3%	7.6%
Service charges - other	-	-	24	-	99	-	428	-	551	-	-	-	(100.0%)
Rental of facilities and equipment	1 404	-	-	-	-	-	-	-	-	-	336	67.4%	(100.0%)
Interest earned - external investments	4 000	11 965	3 359	84.0%	3 440	86.0%	844	7.1%	7 644	63.9%	1 408	123.1%	(40.0%)
Interest earned - outstanding debtors	6 000	-	-	-	-	-	2 732	-	2 732	-	2 589	109.8%	5.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50 307	50 307	2 333	4.6%	2 629	5.2%	2 022	4.0%	6 984	13.9%	3 486	15.2%	(42.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 565	87 602	34 979	39.5%	26 153	29.5%	19 752	22.5%	80 884	92.3%	19 037	92.5%	3.8%
Other own revenue	30 338	34 649	8 154	26.9%	16 615	54.8%	5 582	16.1%	30 352	87.6%	5 674	64.4%	(1.6%)
Gains on disposal of PPE	100	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	991 697	937 121	222 166	22.4%	209 706	21.1%	162 879	17.4%	594 751	63.5%	205 604	68.8%	(20.8%)
Employee related costs	218 912	204 673	48 299	22.1%	49 852	22.8%	50 113	24.5%	148 263	72.4%	44 154	68.3%	13.5%
Remuneration of councillors	9 630	9 630	2 301	23.9%	2 266	23.5%	2 627	27.3%	7 193	74.7%	2 148	70.9%	22.3%
Debt impairment	85 368	80 125	21 342	25.0%	21 342	25.0%	17 410	21.7%	60 094	75.0%	34 193	75.0%	(49.1%)
Depreciation and asset impairment	144 869	144 869	36 217	25.0%	19 011	13.1%	-	-	55 228	38.1%	32 925	75.0%	(100.0%)
Finance charges	18 489	17 989	331	1.8%	8 428	45.6%	488	2.7%	9 247	51.4%	364	49.5%	33.9%
Bulk purchases	328 033	251 290	84 362	25.7%	70 299	21.4%	64 566	25.7%	219 227	87.2%	58 374	72.5%	10.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	55 111	55 475	8 069	14.6%	12 238	22.2%	10 487	18.9%	30 794	55.5%	12 459	62.2%	(15.8%)
Transfers and grants	7 198	26 226	-	-	-	-	-	-	-	-	423	37.1%	(100.0%)
Other expenditure	124 087	146 844	21 246	17.1%	26 271	21.2%	17 188	11.7%	64 705	44.1%	20 564	56.9%	(16.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(112 600)	(110 016)	(10 412)		2		25 106		14 695		(32 013)		
Transfers recognised - capital	50 510	39 509	14 110	27.9%	8 460	16.7%	16 920	42.8%	39 490	100.0%	5 836	83.4%	189.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(10 121)	-	-	-	-	(518)	5.1%	(518)	5.1%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(62 090)	(80 629)	3 698		8 462		41 508		53 668		(26 177)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(62 090)	(80 629)	3 698		8 462		41 508		53 668		(26 177)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(62 090)	(80 629)	3 698		8 462		41 508		53 668		(26 177)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(62 090)	(80 629)	3 698		8 462		41 508		53 668		(26 177)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	91 790	92 569	7 091	7.7%	14 723	16.0%	16 212	17.5%	38 027	41.1%	12 779	58.0%	26.9%
National Government	33 563	33 563	5 244	15.6%	5 010	14.9%	7 568	22.5%	17 822	53.1%	7 223	61.5%	4.8%
Provincial Government	3 600	2 859	-	-	205	5.7%	353	12.4%	558	19.5%	216	21.8%	63.8%
District Municipality	-	345	-	-	-	-	129	37.4%	129	37.4%	-	-	(100.0%)
Other transfers and grants	-	2 972	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 163	39 739	5 244	14.1%	5 214	14.0%	8 050	20.3%	18 509	46.6%	7 438	59.5%	8.2%
Borrowing	35 995	30 854	524	1.5%	7 880	21.9%	7 300	23.7%	15 705	50.9%	1 725	80.4%	323.3%
Internally generated funds	5 285	11 257	1 287	24.3%	995	18.8%	815	7.2%	3 097	27.5%	3 236	43.9%	(74.8%)
Public contributions and donations	13 347	10 719	36	.3%	634	4.7%	47	.4%	716	6.7%	380	12.3%	(87.7%)
Capital Expenditure Standard Classification	91 790	92 569	7 091	7.7%	14 723	16.0%	16 212	17.5%	38 027	41.1%	12 779	58.0%	26.9%
Governance and Administration	1 480	5 898	91	6.2%	525	35.5%	319	5.4%	935	15.9%	405	47.6%	(21.1%)
Executive & Council	-	68	-	-	-	-	-	-	-	-	-	207.3%	-
Budget & Treasury Office	300	381	50	16.6%	238	79.4%	50	13.1%	338	88.6%	15	59.0%	239.1%
Corporate Services	1 180	5 448	42	3.5%	287	24.3%	269	4.9%	598	11.0%	390	33.3%	(30.9%)
Community and Public Safety	14 637	12 032	1 179	8.1%	1 628	11.1%	1 263	10.5%	4 070	33.8%	2 067	69.6%	(38.9%)
Community & Social Services	2 750	3 306	149	5.4%	560	20.4%	472	14.3%	1 181	35.7%	323	29.7%	45.9%
Sport And Recreation	5 900	5 659	996	16.9%	321	5.4%	712	12.6%	2 029	35.9%	1 188	93.3%	(40.0%)
Public Safety	2 640	1 056	-	-	746	28.3%	34	3.2%	780	73.9%	512	58.2%	(93.3%)
Housing	3 347	2 011	34	1.0%	-	-	45	2.2%	79	3.9%	43	2.5%	4.7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 443	14 635	2 040	27.4%	2 281	30.6%	4 951	33.8%	9 272	63.4%	5 422	77.6%	(8.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	21	43.8%	(100.0%)
Road Transport	7 443	14 635	2 040	27.4%	2 281	30.6%	4 951	33.8%	9 272	63.4%	5 401	77.8%	(8.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 230	60 005	3 780	5.5%	10 290	15.1%	9 678	16.1%	23 749	39.6%	4 886	43.4%	98.1%
Electricity	22 700	16 798	999	4.4%	964	4.2%	963	5.7%	2 927	17.4%	1 718	42.6%	(43.9%)
Water	19 010	14 243	552	2.9%	2 805	14.8%	2 561	18.0%	5 917	41.5%	1 055	51.0%	142.9%
Waste Water Management	18 900	23 026	1 625	8.6%	4 802	25.4%	5 695	24.7%	12 121	52.6%	1 860	40.8%	206.2%
Waste Management	7 620	5 937	605	7.9%	1 719	22.6%	459	7.7%	2 783	46.9%	254	37.6%	80.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	922 293	784 424	218 777	23.7%	206 031	22.3%	196 359	25.0%	621 168	79.2%	169 577	76.0%	15.8%
Property rates, penalties and collection charges	145 986	144 038	36 911	25.3%	35 894	24.6%	37 010	25.7%	109 814	76.2%	33 895	80.8%	9.2%
Service charges	552 395	414 496	110 827	20.1%	108 103	19.6%	108 050	26.1%	326 980	78.9%	97 130	62.3%	11.2%
Other revenue	88 183	86 779	18 592	21.1%	23 981	27.2%	11 051	12.7%	53 623	61.8%	9 683	124.5%	14.1%
Government - operating	88 565	87 602	34 979	39.5%	26 153	29.5%	19 752	22.5%	80 884	92.3%	19 037	89.9%	3.8%
Government - capital	37 163	39 509	14 110	38.0%	8 460	22.8%	16 920	42.8%	39 490	100.0%	5 836	104.6%	189.9%
Interest	10 000	12 000	3 359	33.6%	3 440	34.4%	3 576	29.8%	10 376	86.5%	3 997	114.0%	(10.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(751 935)	(707 808)	(184 360)	24.5%	(171 619)	22.8%	(152 908)	21.6%	(508 887)	71.9%	(150 030)	80.9%	1.9%
Suppliers and employees	(726 248)	(663 592)	(184 029)	25.3%	(163 191)	22.5%	(152 420)	23.0%	(499 640)	75.3%	(149 243)	82.3%	2.1%
Finance charges	(18 489)	(17 989)	(331)	1.8%	(8 428)	45.6%	(488)	2.7%	(9 247)	51.4%	(364)	49.5%	33.9%
Transfers and grants	(7 198)	(26 226)	-	-	-	-	-	-	-	-	(423)	37.1%	(100.0%)
Net Cash from/(used) Operating Activities	170 358	76 616	34 417	20.2%	34 412	20.2%	43 452	56.7%	112 281	146.5%	19 547	54.0%	122.3%
Cash Flow from Investing Activities													
Receipts	(93 242)	100	-	-	-	-	518	517.9%	518	517.9%	1 530	91.9%	(66.2%)
Proceeds on disposal of PPE	100	100	-	-	-	-	518	517.9%	518	517.9%	1 530	-	(66.2%)
Decrease in non-current debtors	(93 342)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 790)	(92 569)	(7 091)	7.7%	(14 723)	16.0%	(16 208)	17.5%	(38 022)	41.1%	(12 779)	59.2%	26.8%
Capital assets	(91 790)	(92 569)	(7 091)	7.7%	(14 723)	16.0%	(16 208)	17.5%	(38 022)	41.1%	(12 779)	59.2%	26.8%
Net Cash from/(used) Investing Activities	(185 032)	(92 469)	(7 091)	3.8%	(14 723)	8.0%	(15 690)	17.0%	(37 504)	40.6%	(11 249)	76.7%	39.5%
Cash Flow from Financing Activities													
Receipts	1 130	-	(275)	(24.4%)	645	57.1%	(26)	-	343	-	1 735	99.1%	(101.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(432)	-	645	-	(26)	-	186	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 130	-	157	13.9%	-	-	-	-	157	-	1 735	99.1%	(100.0%)
Payments	(9 125)	(9 125)	(1 414)	15.5%	(1 519)	16.6%	765	(8.4%)	(2 168)	23.8%	(114)	54.9%	(771.3%)
Repayment of borrowing	(9 125)	(9 125)	(1 414)	15.5%	(1 519)	16.6%	765	(8.4%)	(2 168)	23.8%	(114)	54.9%	(771.3%)
Net Cash from/(used) Financing Activities	(7 995)	(9 125)	(1 690)	21.1%	(874)	10.9%	739	(8.1%)	(1 825)	20.0%	1 621	52.6%	(54.4%)
Net Increase/(Decrease) in cash held	(22 669)	(24 978)	25 637	(113.1%)	18 815	(83.0%)	28 501	(114.1%)	72 952	(292.1%)	9 919	167.6%	187.3%
Cash/cash equivalents at the year begin:	60 442	75 520	76 354	126.3%	101 991	168.7%	120 806	160.0%	76 354	101.1%	28 515	98.9%	323.6%
Cash/cash equivalents at the year end:	37 774	50 542	101 991	270.0%	120 806	319.8%	149 306	295.4%	149 306	295.4%	38 434	63.6%	288.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 485	17.1%	4 131	6.1%	2 989	4.4%	48 624	72.3%	67 228	31.9%	-	-	22 217	33.0%
Trade and Other Receivables from Exchange Transactions - Electricity	9 057	45.0%	1 229	6.1%	760	3.8%	9 084	45.1%	20 130	9.5%	-	-	5 157	25.0%
Receivables from Non-exchange Transactions - Property Rates	9 137	20.7%	2 898	6.6%	2 018	4.6%	30 155	68.2%	44 208	21.0%	-	-	20 003	45.0%
Receivables from Exchange Transactions - Waste Water Management	2 632	11.6%	953	4.2%	808	3.6%	18 266	80.6%	22 659	10.7%	-	-	8 698	38.0%
Receivables from Exchange Transactions - Waste Management	2 342	12.5%	893	4.8%	651	3.5%	14 801	79.2%	18 686	8.9%	-	-	7 566	40.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	690	3.4%	665	3.3%	621	3.0%	18 461	90.3%	20 437	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 755)	(84.0%)	2 564	14.6%	5 509	31.4%	24 250	138.0%	17 567	8.3%	-	-	24 432	139.0%
Total By Income Source	20 588	9.8%	13 332	6.3%	13 356	6.3%	163 639	77.6%	210 916	100.0%	-	-	88 074	41.0%
Debtors Age Analysis By Customer Group														
Organs of State	(2 007)	(271.8%)	174	23.5%	144	19.4%	2 428	328.8%	738	.4%	-	-	-	-
Commercial	6 634	29.2%	1 257	5.5%	697	3.1%	14 127	62.2%	22 715	10.8%	-	-	-	-
Households	15 961	8.5%	11 901	6.3%	12 516	6.7%	147 085	78.5%	187 463	88.9%	-	-	88 074	47.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 588	9.8%	13 332	6.3%	13 356	6.3%	163 639	77.6%	210 916	100.0%	-	-	88 074	41.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 846	100.0%	-	-	-	-	-	-	14 846	31.8%
Bulk Water	7 306	100.0%	-	-	-	-	-	-	7 306	15.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 489	100.0%	-	-	-	-	-	-	24 489	52.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	46 641	100.0%	-	-	-	-	-	-	46 641	100.0%

Contact Details

Municipal Manager	Mr A S Albert de Klerk	016 360 7412
Financial Manager	Mrs Annette van Schalkwyk	016 360 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	598 038	621 312	213 638	35.7%	99 580	16.7%	135 033	21.7%	448 252	72.1%	138 497	72.7%	(2.5%)
Property rates	85 592	90 891	30 214	35.3%	14 812	17.3%	22 591	24.9%	67 617	74.4%	21 569	75.3%	4.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	244 750	256 125	110 784	45.3%	27 583	11.3%	51 304	20.0%	189 671	74.1%	53 112	68.8%	(3.4%)
Service charges - water revenue	95 127	98 914	29 250	30.7%	14 951	15.7%	20 257	20.5%	64 457	65.2%	17 477	71.6%	15.9%
Service charges - sanitation revenue	21 870	23 116	7 859	35.9%	3 911	17.9%	5 838	25.3%	17 608	76.2%	5 235	75.4%	11.5%
Service charges - refuse revenue	27 660	28 384	9 223	33.3%	4 538	16.4%	6 981	24.6%	20 742	73.1%	6 455	75.5%	8.1%
Service charges - other	-	1 150	326		255		283	24.6%	864	75.1%	171	12.1%	65.5%
Rental of facilities and equipment	3 605	3 936	749	20.8%	777	21.5%	1 191	30.3%	2 716	69.0%	1 061	76.2%	12.2%
Interest earned - external investments	-	1 200	273		480		385	32.1%	1 139	94.9%	428	149.5%	(10.0%)
Interest earned - outstanding debtors	9 390	13 386	3 236	34.5%	3 457	36.8%	2 602	19.4%	9 295	69.4%	2 912	80.2%	(10.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 163	5 664	2 034	39.4%	7	.1%	(1 385)	(24.5%)	656	11.6%	65	38.9%	(2 239.2%)
Licences and permits	41	32	2	5.6%	14	32.9%	46	144.9%	62	194.9%	21	725.1%	114.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	101 503	94 786	18 790	18.5%	26 949	26.6%	24 232	25.6%	69 971	73.8%	29 303	81.1%	(17.3%)
Other own revenue	3 338	3 728	898	26.9%	1 846	55.3%	710	19.0%	3 455	92.7%	648	252.4%	9.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	39	-	(100.0%)
Operating Expenditure	581 027	619 191	132 971	22.9%	105 417	18.1%	139 791	22.6%	378 179	61.1%	200 944	69.5%	(30.4%)
Employee related costs	137 425	137 803	33 982	24.7%	33 770	24.6%	35 302	25.6%	103 053	74.8%	31 275	46.7%	12.9%
Remuneration of councillors	8 660	9 220	1 397	16.1%	2 916	33.7%	2 546	27.6%	6 859	74.4%	1 986	64.3%	28.2%
Debt impairment	61 345	62 693	-	-	-	-	-	-	-	-	52 488	88.5%	(100.0%)
Depreciation and asset impairment	38 026	41 701	-	-	-	-	-	-	-	-	23 709	62.3%	(100.0%)
Finance charges	5 851	10 646	1 530	26.2%	1 441	24.6%	1 437	13.5%	4 408	41.4%	1 696	77.7%	(15.3%)
Bulk purchases	229 909	241 362	71 020	30.9%	43 480	18.9%	70 277	29.1%	184 777	76.6%	61 225	71.8%	14.8%
Other Materials	22 171	23 118	2 709	12.2%	4 732	21.3%	4 746	20.5%	12 187	52.7%	1 137	69.1%	317.3%
Contracted services	719	510	118	16.4%	111	15.5%	195	38.2%	425	83.3%	168	64.5%	15.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	76 921	92 139	22 216	28.9%	18 966	24.7%	25 289	27.4%	66 470	72.1%	27 259	91.8%	(7.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 011	2 121	80 667		(5 836)		(4 758)		70 073		(62 447)		
Transfers recognised - capital	35 629	43 012	1 801	5.1%	1 578	4.4%	6 386	14.8%	9 765	22.7%	2 166	44.0%	194.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 640	45 133	82 468		(4 259)		1 628		79 838		(60 281)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 640	45 133	82 468		(4 259)		1 628		79 838		(60 281)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 640	45 133	82 468		(4 259)		1 628		79 838		(60 281)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 640	45 133	82 468		(4 259)		1 628		79 838		(60 281)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	52 199	45 087	2 377	4.6%	3 066	5.9%	5 253	11.7%	10 697	23.7%	3 520	38.1%	49.3%
National Government	34 629	34 515	270	.8%	2 139	6.2%	4 654	13.5%	7 063	20.5%	2 541	65.4%	83.2%
Provincial Government	1 470	1 872	-	-	4	.3%	90	4.8%	95	5.1%	546	6.3%	(83.4%)
District Municipality	-	1 049	270	-	-	-	-	-	270	25.7%	-	-	-
Other transfers and grants	-	-	-	-	-	-	17	-	17	-	-	-	(100.0%)
Transfers recognised - capital	36 099	37 437	540	1.5%	2 144	5.9%	4 761	12.7%	7 444	19.9%	3 086	43.9%	54.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 100	7 650	1 837	11.4%	923	5.7%	492	6.4%	3 252	42.5%	433	15.6%	13.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 199	45 087	2 377	4.6%	3 066	5.9%	5 253	11.7%	10 697	23.7%	3 520	38.1%	49.3%
Governance and Administration	3 800	3 650	562	14.8%	322	8.5%	400	11.0%	1 285	35.2%	433	30.2%	(7.6%)
Executive & Council	1 950	1 950	449	23.0%	-	-	337	17.3%	786	40.3%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 850	1 700	113	6.1%	322	17.4%	63	3.7%	498	29.3%	433	70.0%	(85.4%)
Community and Public Safety	2 470	3 737	270	10.9%	264	10.7%	199	5.3%	733	19.6%	546	45.8%	(63.5%)
Community & Social Services	2 470	2 929	-	-	264	10.7%	199	6.8%	464	15.8%	546	55.8%	(63.5%)
Sport And Recreation	-	809	270	-	-	-	-	-	270	33.3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 500	3 670	1 275	28.3%	1 421	31.6%	1 058	28.8%	3 754	102.3%	320	63.2%	230.5%
Planning and Development	-	184	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 500	3 486	1 275	28.3%	1 421	31.6%	1 058	30.3%	3 754	107.7%	320	65.5%	230.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 429	34 029	270	.7%	1 059	2.6%	3 596	10.6%	4 925	14.5%	2 221	8.7%	61.9%
Electricity	11 500	7 400	270	2.3%	3	-	1 476	19.9%	1 750	23.6%	2 221	10.5%	(33.5%)
Water	16 800	13 500	-	-	715	4.3%	1 628	12.1%	2 343	17.4%	-	-	(100.0%)
Waste Water Management	13 129	13 129	-	-	341	2.6%	491	3.7%	832	6.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	552 323	554 583	155 346	28.1%	138 562	25.1%	132 045	23.8%	425 953	76.8%	160 869	86.5%	(17.9%)
Property rates, penalties and collection charges	71 041	72 712	15 226	21.4%	17 508	24.6%	19 326	26.6%	52 060	71.6%	21 546	79.7%	(10.3%)
Service charges	324 115	326 351	68 878	21.3%	81 438	25.1%	67 001	20.5%	217 317	66.6%	66 937	70.1%	.1%
Other revenue	12 148	10 688	11 994	98.7%	9 307	76.6%	7 255	67.9%	28 557	267.2%	21 204	136.0%	(65.8%)
Government - operating	101 503	94 299	39 738	39.1%	29 648	29.2%	22 146	23.5%	91 531	97.1%	21 863	100.7%	1.3%
Government - capital	35 629	43 124	18 979	53.3%	230	.6%	15 829	36.7%	35 038	81.2%	28 755	115.1%	(45.0%)
Interest	7 888	7 409	531	6.7%	431	5.5%	488	6.6%	1 450	19.6%	564	247.6%	(13.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(481 656)	(510 002)	(134 992)	28.0%	(133 204)	27.7%	(117 355)	23.0%	(385 550)	75.6%	(101 981)	82.9%	15.1%
Suppliers and employees	(398 885)	(504 152)	(134 992)	33.8%	(133 204)	33.4%	(117 355)	23.3%	(385 550)	76.5%	(98 841)	83.5%	18.7%
Finance charges	(5 851)	(5 851)	-	-	-	-	-	-	-	-	(3 141)	44.3%	(100.0%)
Transfers and grants	(76 921)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	70 667	44 581	20 354	28.8%	5 358	7.6%	14 690	33.0%	40 402	90.6%	58 887	113.8%	(75.1%)
Cash Flow from Investing Activities													
Receipts	-	0	13	-	117	-	65	3 241 450.0%	194	9 724 250.0%	39	-	66.7%
Proceeds on disposal of PPE	-	0	13	-	117	-	65	3 241 450.0%	194	9 724 250.0%	39	-	66.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 199)	(52 287)	(14 441)	27.7%	(4 048)	7.8%	(5 429)	10.4%	(23 918)	45.7%	(3 822)	43.9%	42.1%
Capital assets	(52 199)	(52 287)	(14 441)	27.7%	(4 048)	7.8%	(5 429)	10.4%	(23 918)	45.7%	(3 822)	43.9%	42.1%
Net Cash from/(used) Investing Activities	(52 199)	(52 287)	(14 428)	27.6%	(3 931)	7.5%	(5 364)	10.3%	(23 723)	45.4%	(3 783)	43.7%	41.8%
Cash Flow from Financing Activities													
Receipts	-	-	5	-	(13)	-	676	-	669	-	(41)	-	(1 733.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	(13)	-	676	-	669	-	(41)	-	(1 733.8%)
Payments	(3 063)	(3 063)	-	-	(2 942)	96.0%	-	-	(2 942)	96.0%	(1 357)	48.1%	(100.0%)
Repayment of borrowing	(3 063)	(3 063)	-	-	(2 942)	96.0%	-	-	(2 942)	96.0%	(1 357)	48.1%	(100.0%)
Net Cash from/(used) Financing Activities	(3 063)	(3 063)	5	(.2%)	(2 955)	96.5%	676	(22.1%)	(2 273)	74.2%	(1 398)	42.5%	(148.4%)
Net Increase/(Decrease) in cash held	15 405	(10 769)	5 932	38.5%	(1 527)	(9.9%)	10 002	(92.9%)	14 406	(133.8%)	53 706	(640.8%)	(81.4%)
Cash/cash equivalents at the year begin:	5 985	18 976	-	-	5 932	99.1%	4 404	23.2%	-	-	(6 196)	100.0%	(171.1%)
Cash/cash equivalents at the year end:	21 390	8 207	5 932	27.7%	4 404	20.6%	14 406	175.5%	14 406	175.5%	47 510	2 242.7%	(69.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 906	6.1%	5 210	4.0%	4 083	3.1%	112 617	86.8%	129 816	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 836	18.7%	5 568	4.4%	4 128	3.2%	93 660	73.6%	127 192	29.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 299	12.4%	2 626	5.2%	1 704	3.4%	40 050	79.0%	50 680	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 975	5.2%	1 234	3.3%	1 084	2.9%	33 447	88.6%	37 740	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 271	4.0%	1 466	2.6%	1 283	2.3%	51 061	91.0%	56 081	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 573	4.9%	588	1.8%	339	1.1%	29 500	92.2%	32 000	7.4%	-	-	-	-
Total By Income Source	43 860	10.1%	16 692	3.9%	12 622	2.9%	360 336	83.1%	433 511	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 443	17.0%	846	5.9%	779	5.4%	10 308	71.7%	14 377	3.3%	-	-	-	-
Commercial	19 404	65.4%	3 169	10.7%	1 357	4.6%	5 726	19.3%	29 657	6.8%	-	-	-	-
Households	21 856	5.6%	12 619	3.2%	10 461	2.7%	343 959	88.4%	388 895	89.7%	-	-	-	-
Other	157	27.0%	58	9.9%	24	4.2%	343	58.9%	583	.1%	-	-	-	-
Total By Customer Group	43 860	10.1%	16 692	3.9%	12 622	2.9%	360 336	83.1%	433 511	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	13 749	54.5%	11 485	45.5%	-	-	-	-	25 234	67.1%
Bulk Water	-	-	3 544	100.0%	-	-	-	-	3 544	9.4%
PAYE deductions	1 591	100.0%	-	-	-	-	-	-	1 591	4.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 019	100.0%	-	-	-	-	-	-	2 019	5.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 276	69.2%	967	29.4%	46	1.4%	-	-	3 288	8.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	285	14.9%	1 213	63.5%	380	19.9%	32	1.7%	1 911	5.1%
Total	19 921	53.0%	17 208	45.8%	426	1.1%	32	.1%	37 587	100.0%

Contact Details

Municipal Manager	Mr Isaac Rampedi	016 492 0038
Financial Manager	Mrs S Boyi	016 492 0048

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	359 766	361 853	113 726	31.6%	97 055	27.0%	87 290	24.1%	298 072	82.4%	89 592	78.1%	(2.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 525	9 308	1 662	17.4%	2 344	24.6%	2 583	27.8%	6 589	70.8%	1 585	60.2%	63.0%
Interest earned - external investments	2 040	2 040	1 730	84.8%	(260)	(12.7%)	616	30.2%	2 086	102.3%	560	54.9%	10.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	59 827	63 573	5 759	9.6%	15 007	25.1%	19 489	30.7%	40 254	63.3%	20 050	62.3%	(2.8%)
Agency services	6 721	6 428	1 054	15.7%	1 704	25.3%	2 353	36.6%	5 110	79.5%	1 623	75.1%	45.0%
Transfers recognised - operational	262 738	262 738	102 591	39.0%	77 505	29.5%	61 664	23.5%	241 759	92.0%	64 975	90.6%	(5.1%)
Other own revenue	18 815	17 665	865	4.6%	822	4.4%	654	3.7%	2 341	13.3%	772	9.2%	(15.4%)
Gains on disposal of PPE	100	100	67	66.6%	(67)	(66.6%)	(68)	(68.5%)	(68)	(68.5%)	28	95.1%	(345.9%)
Operating Expenditure	359 641	375 332	88 568	24.6%	90 484	25.2%	88 804	23.7%	267 856	71.4%	81 843	66.7%	8.5%
Employee related costs	210 040	220 285	59 587	28.4%	55 019	26.2%	54 737	24.8%	169 343	76.9%	51 638	74.9%	6.0%
Remuneration of councillors	12 698	12 633	2 817	22.2%	2 865	22.6%	3 357	26.6%	9 039	71.6%	2 600	66.1%	29.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 767	23 849	3 951	14.8%	5 827	21.8%	5 382	22.6%	15 160	63.6%	4 772	62.3%	12.8%
Finance charges	-	100	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 458	43 505	4 652	12.8%	10 498	28.8%	11 036	25.4%	26 186	60.2%	8 169	70.6%	35.1%
Transfers and grants	6 283	5 708	16	.3%	469	7.5%	(367)	(6.4%)	119	2.1%	-	-	(100.0%)
Other expenditure	67 395	69 252	17 544	26.0%	15 807	23.5%	14 658	21.2%	48 009	69.3%	14 664	50.7%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	125	(13 479)	25 159		6 571		(1 514)		30 216		7 749		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125	(13 479)	25 159		6 571		(1 514)		30 216		7 749		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	125	(13 479)	25 159		6 571		(1 514)		30 216		7 749		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125	(13 479)	25 159		6 571		(1 514)		30 216		7 749		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	125	(13 479)	25 159		6 571		(1 514)		30 216		7 749		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 616	9 951	1 812	13.3%	1 917	14.1%	3 167	31.8%	6 896	69.3%	2 351	53.4%	34.7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 616	9 951	1 812	13.3%	1 917	14.1%	3 167	31.8%	6 896	69.3%	2 351	53.4%	34.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 616	9 951	1 812	13.3%	1 917	14.1%	3 167	31.8%	6 896	69.3%	2 351	53.4%	34.7%
Governance and Administration	12 576	9 041	1 807	14.4%	1 889	15.0%	2 542	28.1%	6 238	69.0%	2 323	54.9%	9.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	12 576	9 041	1 807	14.4%	1 889	15.0%	2 542	28.1%	6 238	69.0%	2 323	54.9%	9.4%
Community and Public Safety	250	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	250	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	790	910	4	.5%	28	3.6%	625	68.7%	658	72.3%	28	36.8%	2 099.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	300	420	4	1.4%	28	9.4%	625	148.8%	658	156.6%	28	3.1%	2 099.8%
Environmental Protection	490	490	-	-	-	-	-	-	-	-	-	100.0%	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	359 766	364 760	113 660	31.6%	97 122	27.0%	87 359	23.9%	298 141	81.7%	89 564	78.0%	(2.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	0	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 988	99 982	9 339	9.8%	19 877	20.9%	25 079	25.1%	54 295	54.3%	24 030	49.0%	4.4%
Government - operating	262 738	262 738	102 591	39.0%	77 505	29.5%	61 664	23.5%	241 759	92.0%	64 975	90.6%	(5.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 040	2 040	1 730	84.8%	(260)	(12.7%)	616	30.2%	2 086	102.3%	560	54.9%	10.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(351 970)	(354 490)	(79 247)	22.5%	(92 428)	26.3%	(88 547)	25.0%	(260 222)	73.4%	(66 741)	61.9%	32.7%
Suppliers and employees	(345 687)	(348 682)	(79 231)	22.9%	(91 959)	26.6%	(88 914)	25.5%	(260 104)	74.6%	(66 741)	62.4%	33.2%
Finance charges	-	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 283)	(5 708)	(16)	.3%	(469)	7.5%	367	(6.4%)	(119)	2.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	7 796	10 270	34 413	441.4%	4 694	60.2%	(1 188)	(11.6%)	37 918	369.2%	22 823	290.5%	(105.2%)
Cash Flow from Investing Activities													
Receipts	-	100	67	-	(67)	-	(68)	(68.5%)	(68)	(68.5%)	28	166.4%	(345.9%)
Proceeds on disposal of PPE	-	100	67	-	(67)	-	(68)	(68.5%)	(68)	(68.5%)	28	166.4%	(345.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 616)	(9 951)	(1 812)	13.3%	(1 917)	14.1%	(3 167)	31.8%	(6 896)	69.3%	(2 396)	53.6%	32.2%
Capital assets	(13 616)	(9 951)	(1 812)	13.3%	(1 917)	14.1%	(3 167)	31.8%	(6 896)	69.3%	(2 396)	53.6%	32.2%
Net Cash from/(used) Investing Activities	(13 616)	(9 851)	(1 745)	12.8%	(1 984)	14.6%	(3 236)	32.8%	(6 965)	70.7%	(2 369)	53.3%	36.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 820)	419	32 668	(561.3%)	2 710	(46.6%)	(4 424)	(1 055.4%)	30 954	7 384.5%	20 455	686.4%	(121.6%)
Cash/cash equivalents at the year begin:	25 014	10 415	10 415	41.6%	43 082	172.2%	45 792	439.7%	10 415	100.0%	63 425	100.0%	(27.8%)
Cash/cash equivalents at the year end:	19 194	10 834	43 082	224.5%	45 792	238.6%	41 368	381.8%	41 368	381.8%	83 880	335.3%	(50.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	586	8.3%	645	9.1%	478	6.8%	5 365	75.8%	7 074	100.0%	-	-	-	-
Total By Income Source	586	8.3%	645	9.1%	478	6.8%	5 365	75.8%	7 074	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	586	8.3%	645	9.1%	478	6.8%	5 365	75.8%	7 074	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	586	8.3%	645	9.1%	478	6.8%	5 365	75.8%	7 074	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50 987	100.0%	-	-	-	-	-	-	50 987	69.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 831	100.0%	-	-	-	-	-	-	22 831	30.9%
Total	73 818	100.0%	-	-	-	-	-	-	73 818	100.0%

Contact Details

Municipal Manager	Mr Y Chamda	016 450 3249
Financial Manager	Mr B Scholtz	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2 249 521	2 263 206	572 942	25.5%	562 635	25.0%	562 692	24.9%	1 698 268	75.0%	575 308	76.3%	(2.2%)
Property rates	368 044	420 617	103 694	28.2%	106 615	29.0%	106 641	25.4%	316 950	75.4%	98 379	81.6%	8.4%
Property rates - penalties and collection charges	26 828	22 759	(13)	-	4 352	16.2%	10 047	44.1%	14 387	63.2%	5 626	72.2%	78.6%
Service charges - electricity revenue	904 354	844 987	222 177	24.6%	200 307	22.1%	196 438	23.2%	618 922	73.2%	187 736	72.1%	4.6%
Service charges - water revenue	257 054	260 044	58 873	22.9%	71 081	27.7%	62 332	24.0%	192 285	73.9%	48 680	70.8%	28.0%
Service charges - sanitation revenue	132 037	136 912	32 902	24.9%	35 555	26.9%	34 932	25.5%	103 388	75.5%	31 406	76.4%	11.2%
Service charges - refuse revenue	110 378	110 874	27 418	24.8%	28 019	25.4%	28 528	25.7%	83 964	75.7%	25 303	73.4%	12.7%
Service charges - other	10	11	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 447	3 251	882	25.6%	743	21.6%	743	22.8%	2 368	72.8%	1 020	83.1%	(27.2%)
Interest earned - external investments	6 000	4 854	-	-	7 299	121.7%	3 118	64.2%	10 417	214.6%	8 266	168.1%	(62.3%)
Interest earned - outstanding debtors	34 237	39 157	3 692	10.8%	4 653	13.6%	4 322	11.0%	12 667	32.3%	332	51.0%	1 201.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 522	27 000	(103)	(.4%)	(501)	(2.1%)	27 382	101.4%	26 778	99.2%	10 523	66.2%	160.2%
Licences and permits	23	28	6	24.7%	8	35.9%	7	26.0%	21	76.0%	5	75.0%	34.0%
Agency services	22 692	22 184	5 026	22.1%	731	3.2%	10 926	49.3%	16 683	75.2%	564	75.9%	1 838.1%
Transfers recognised - operational	274 720	274 258	109 616	39.9%	91 203	33.2%	67 819	24.7%	268 638	98.0%	145 214	97.7%	(53.3%)
Other own revenue	36 173	46 270	8 773	24.3%	12 570	34.7%	9 457	20.4%	30 800	66.6%	12 254	45.8%	(22.8%)
Gains on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 593 075	2 612 196	595 118	23.0%	570 559	22.0%	550 995	21.1%	1 716 672	65.7%	553 595	65.9%	(.5%)
Employee related costs	576 304	584 135	143 755	24.9%	151 678	26.3%	150 530	25.8%	445 963	76.3%	134 182	70.6%	12.2%
Remuneration of councillors	31 225	26 882	6 313	20.2%	6 326	20.3%	7 374	27.4%	20 013	74.4%	5 979	64.0%	23.3%
Debt impairment	109 675	119 196	26 195	23.9%	29 799	27.2%	29 799	25.0%	85 793	72.0%	67 205	80.6%	(55.7%)
Depreciation and asset impairment	298 154	298 154	52 530	17.6%	57 948	19.4%	27 792	9.3%	138 271	46.4%	65 857	72.4%	(57.8%)
Finance charges	56 035	58 385	17 670	31.5%	12 185	21.7%	19 960	34.2%	49 816	85.3%	19 360	75.8%	3.1%
Bulk purchases	851 312	848 222	246 896	29.0%	183 938	21.6%	172 226	20.3%	603 060	71.1%	150 037	69.8%	14.8%
Other Materials	86 302	83 879	6 499	7.5%	15 788	18.3%	15 950	19.0%	38 237	45.6%	20 253	53.0%	(21.2%)
Contracted services	220 309	254 856	31 455	14.3%	59 611	27.1%	64 093	25.1%	155 158	60.9%	36 085	58.1%	77.6%
Transfers and grants	64 439	50 097	12 241	19.0%	9 892	15.4%	15 918	31.8%	38 051	76.0%	11 957	66.7%	33.1%
Other expenditure	299 320	288 390	51 564	17.2%	43 393	14.5%	47 353	16.4%	142 310	49.3%	42 681	42.8%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(343 554)	(348 990)	(22 176)		(7 925)		11 697		(18 404)		21 713		
Transfers recognised - capital	141 157	151 919	5 160	3.7%	61 965	43.9%	26 518	17.5%	93 643	61.6%	64 593	83.5%	(58.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(202 397)	(197 071)	(17 016)		54 040		38 215		75 239		86 305		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(202 397)	(197 071)	(17 016)		54 040		38 215		75 239		86 305		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(202 397)	(197 071)	(17 016)		54 040		38 215		75 239		86 305		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(202 397)	(197 071)	(17 016)		54 040		38 215		75 239		86 305		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	293 360	383 640	29 401	10.0%	96 817	33.0%	70 149	18.3%	196 367	51.2%	68 294	33.8%	2.7%
National Government	136 636	137 504	14 114	10.3%	48 687	35.6%	25 321	18.4%	88 122	64.1%	2 982	30.8%	749.2%
Provincial Government	4 521	7 749	420	9.3%	1 161	25.7%	765	9.9%	2 346	30.3%	403	57.5%	89.9%
District Municipality	-	6 667	-	-	-	-	4 348	65.2%	4 348	65.2%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 157	151 919	14 534	10.3%	49 848	35.3%	30 434	20.0%	94 816	62.4%	3 384	31.8%	799.2%
Borrowing	37 269	67 269	4 787	12.8%	9 229	24.8%	7 419	11.0%	21 436	31.9%	55 898	40.3%	(86.7%)
Internally generated funds	106 434	145 250	9 847	9.3%	32 821	30.8%	23 948	16.5%	66 616	45.9%	9 012	23.5%	165.7%
Public contributions and donations	8 500	19 202	233	2.7%	4 919	57.9%	8 348	43.5%	13 500	70.3%	-	-	(100.0%)
Capital Expenditure Standard Classification	293 360	383 640	29 401	10.0%	96 817	33.0%	70 149	18.3%	196 367	51.2%	68 294	33.8%	2.7%
Governance and Administration	2 930	10 083	948	32.3%	501	17.1%	(97)	(1.0%)	1 352	13.4%	4 018	36.1%	(102.4%)
Executive & Council	1 000	6 851	321	32.1%	-	-	-	-	321	4.7%	3 959	42.0%	(100.0%)
Budget & Treasury Office	1 000	2 074	450	45.0%	486	48.6%	(97)	(4.7%)	840	40.5%	23	11.1%	(512.4%)
Corporate Services	930	1 157	176	18.9%	15	1.6%	-	-	191	16.5%	36	2.1%	(100.0%)
Community and Public Safety	35 874	39 266	2 169	6.0%	5 776	16.1%	3 733	9.5%	11 679	29.7%	2 286	25.5%	63.3%
Community & Social Services	12 272	15 150	520	4.2%	1 632	13.3%	1 592	10.5%	3 745	24.7%	578	38.9%	175.6%
Sport And Recreation	23 602	23 616	1 649	7.0%	4 144	17.6%	2 141	9.1%	7 934	33.6%	1 703	20.4%	25.7%
Public Safety	-	500	-	-	-	-	-	-	-	-	6	7.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	149 240	149 444	11 179	7.5%	44 708	30.0%	36 163	24.2%	92 050	61.6%	25 860	37.7%	39.8%
Planning and Development	73 260	72 160	3 984	5.4%	23 733	32.4%	18 826	26.1%	46 543	64.5%	10 600	22.8%	77.6%
Road Transport	58 001	55 232	7 044	12.1%	17 582	30.3%	12 594	22.8%	37 220	67.4%	10 924	48.8%	15.3%
Environmental Protection	17 979	22 051	150	.8%	3 393	18.9%	4 742	21.5%	8 286	37.6%	4 335	45.5%	9.4%
Trading Services	105 316	184 527	14 784	14.0%	45 831	43.5%	30 350	16.4%	90 965	49.3%	35 208	31.8%	(13.8%)
Electricity	37 236	45 788	1 714	4.6%	5 316	14.3%	7 976	17.4%	15 006	32.8%	10 516	24.0%	(24.2%)
Water	33 401	72 437	8 397	25.1%	15 388	46.1%	11 709	16.2%	35 494	49.0%	23 374	49.2%	(49.9%)
Waste Water Management	23 419	57 341	1 325	5.7%	22 224	94.9%	9 088	15.8%	32 636	56.9%	1 189	18.5%	664.4%
Waste Management	11 260	8 960	3 348	29.7%	2 903	25.8%	1 578	17.6%	7 829	87.4%	129	13.4%	1 120.3%
Other	-	321	321	-	-	-	-	-	321	100.0%	922	26.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 381 207	2 481 664	676 686	28.4%	689 919	29.0%	628 248	25.3%	1 994 853	80.4%	571 595	74.2%	9.9%
Property rates, penalties and collection charges	380 150	425 641	102 247	26.9%	93 796	24.7%	144 012	33.8%	340 054	79.9%	110 982	83.4%	29.8%
Service charges	1 350 542	1 302 078	312 108	23.1%	333 962	24.7%	296 534	22.8%	942 604	72.4%	267 768	70.7%	10.7%
Other revenue	194 402	283 756	98 668	50.8%	98 874	50.9%	35 750	12.6%	233 292	82.2%	70 508	53.8%	(49.3%)
Government - operating	274 720	274 258	115 766	42.1%	86 775	31.6%	81 388	29.7%	283 929	103.5%	64 632	100.8%	25.9%
Government - capital	141 157	151 919	44 205	31.3%	64 560	45.7%	63 124	41.6%	171 889	113.1%	43 909	88.1%	43.8%
Interest	40 237	44 011	3 692	9.2%	11 952	29.7%	7 440	16.9%	23 084	52.5%	13 797	83.9%	(46.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 098 315)	(2 267 436)	(560 359)	26.7%	(630 761)	30.1%	(535 543)	23.6%	(1 726 663)	76.2%	(511 100)	72.7%	4.8%
Suppliers and employees	(1 977 841)	(2 156 324)	(530 430)	26.8%	(609 795)	30.8%	(502 590)	23.3%	(1 642 816)	76.2%	(484 564)	73.0%	3.7%
Finance charges	(56 035)	(56 514)	(17 688)	31.6%	(11 074)	19.8%	(17 034)	30.1%	(45 796)	81.0%	(15 999)	68.2%	6.5%
Transfers and grants	(64 439)	(54 597)	(12 241)	19.0%	(9 892)	15.4%	(15 918)	29.2%	(38 051)	69.7%	(10 537)	64.9%	51.1%
Net Cash from/(used) Operating Activities	282 892	214 228	116 327	41.1%	59 158	20.9%	92 705	43.3%	268 190	125.2%	60 495	94.3%	53.2%
Cash Flow from Investing Activities													
Receipts	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(293 360)	(383 640)	(145 535)	49.6%	(111 915)	38.1%	(65 397)	17.0%	(322 847)	84.2%	(52 158)	35.0%	25.4%
Capital assets	(293 360)	(383 640)	(145 535)	49.6%	(111 915)	38.1%	(65 397)	17.0%	(322 847)	84.2%	(52 158)	35.0%	25.4%
Net Cash from/(used) Investing Activities	(243 360)	(333 640)	(145 535)	59.8%	(111 915)	46.0%	(65 397)	19.6%	(322 847)	96.8%	(52 158)	35.0%	25.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	49 950	83.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	49 950	83.9%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 173)	(41 346)	(10 156)	24.7%	(10 323)	25.1%	(10 548)	25.5%	(31 028)	75.0%	(8 459)	66.1%	24.7%
Repayment of borrowing	(41 173)	(41 346)	(10 156)	24.7%	(10 323)	25.1%	(10 548)	25.5%	(31 028)	75.0%	(8 459)	66.1%	24.7%
Net Cash from/(used) Financing Activities	(41 173)	(41 346)	(10 156)	24.7%	(10 323)	25.1%	(10 548)	25.5%	(31 028)	75.0%	41 491	86.6%	(125.4%)
Net Increase/(Decrease) in cash held	(1 641)	(160 758)	(39 365)	2 398.6%	(63 081)	3 843.7%	16 760	(10.4%)	(85 686)	53.3%	49 829	(177.4%)	(66.4%)
Cash/cash equivalents at the year begin:	1 858	165 782	165 782	8 922.6%	126 417	6 804.0%	63 336	38.2%	165 782	100.0%	215 174	100.0%	(70.6%)
Cash/cash equivalents at the year end:	217	5 024	126 417	58 302.5%	63 336	29 210.1%	80 096	1 594.4%	80 096	1 594.4%	265 003	14 262.9%	(69.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 020	19.2%	4 742	2.4%	3 223	1.6%	151 525	76.7%	197 509	19.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	97 407	39.9%	4 475	1.8%	3 582	1.5%	138 632	56.8%	244 096	24.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 866	31.8%	2 485	1.3%	801	.4%	122 750	66.4%	184 902	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 858	44.3%	2 384	4.6%	2 087	4.0%	24 216	47.0%	51 545	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 913	29.5%	2 173	4.3%	1 982	3.9%	31 558	62.3%	50 627	5.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	521	23.7%	87	4.0%	88	4.0%	1 507	68.4%	2 202	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 484	11.7%	1 473	6.9%	1 142	5.4%	16 102	75.9%	21 202	2.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37 747	14.8%	2 442	1.0%	(281)	(.1%)	214 777	84.3%	254 686	25.3%	-	-	-	-
Total By Income Source	272 817	27.1%	20 262	2.0%	12 624	1.3%	701 067	69.6%	1 006 770	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 176	49.1%	553	6.5%	341	4.0%	3 429	40.3%	8 500	.8%	-	-	-	-
Commercial	97 417	42.5%	3 628	1.6%	4 615	2.0%	123 419	53.9%	229 079	22.8%	-	-	-	-
Households	163 598	34.7%	15 307	3.2%	7 125	1.5%	285 433	60.5%	471 464	46.8%	-	-	-	-
Other	7 625	2.6%	774	.3%	543	.2%	288 785	97.0%	297 727	29.6%	-	-	-	-
Total By Customer Group	272 817	27.1%	20 262	2.0%	12 624	1.3%	701 067	69.6%	1 006 770	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	44 198	100.0%	-	-	-	-	-	-	44 198	27.8%
Bulk Water	22 805	55.6%	18 237	44.4%	-	-	-	-	41 042	25.8%
PAYE deductions	7 192	100.0%	-	-	-	-	-	-	7 192	4.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 817	100.0%	-	-	-	-	-	-	7 817	4.9%
Loan repayments	12 189	100.0%	-	-	-	-	-	-	12 189	7.7%
Trade Creditors	44 858	96.4%	1 661	3.6%	22	-	-	-	46 541	29.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	139 060	87.5%	19 898	12.5%	22	-	-	-	158 980	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitisho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	940 839	946 071	233 999	24.9%	227 860	24.2%	204 439	21.6%	666 299	70.4%	196 844	69.6%	3.9%
Property rates	119 831	119 831	28 852	24.1%	25 903	21.6%	25 551	21.3%	80 306	67.0%	23 911	72.1%	6.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	461 784	461 784	111 802	24.2%	106 135	23.0%	101 899	22.1%	319 835	69.3%	88 468	69.2%	15.2%
Service charges - water revenue	97 197	97 197	24 391	25.1%	22 106	22.7%	20 748	21.3%	67 245	69.2%	19 174	50.7%	8.2%
Service charges - sanitation revenue	33 667	36 841	8 372	24.9%	8 636	25.7%	8 860	24.0%	25 869	70.2%	8 046	59.6%	10.1%
Service charges - refuse revenue	43 699	43 699	10 788	24.7%	10 965	25.1%	11 045	25.3%	32 798	75.1%	10 317	76.9%	7.1%
Service charges - other	1 755	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 932	2 943	219	7.5%	434	14.8%	395	13.4%	1 048	35.6%	(1 339)	(20.1%)	(129.5%)
Interest earned - external investments	1 916	1 916	522	27.2%	493	25.7%	755	39.4%	1 770	92.4%	328	72.5%	129.9%
Interest earned - outstanding debtors	8 997	9 997	2 903	32.3%	3 871	43.0%	46	.5%	6 821	68.2%	3 176	73.9%	(98.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 349	8 349	1 069	12.8%	1 265	15.2%	1 034	12.4%	3 368	40.3%	1 054	100.8%	(1.9%)
Licences and permits	90	90	-	-	1	1.6%	4	4.4%	5	6.1%	1	5.1%	250.2%
Agency services	17 986	15 760	415	2.3%	5 589	31.1%	5 232	33.2%	11 235	71.3%	36 911	280.5%	(85.8%)
Transfers recognised - operational	114 355	114 332	40 857	35.7%	33 509	29.3%	27 221	23.8%	101 586	88.9%	1 276	60.5%	2 033.7%
Other own revenue	28 282	33 332	3 810	13.5%	8 954	31.7%	1 650	4.9%	14 414	43.2%	5 521	81.2%	(70.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	957 824	975 543	212 000	22.1%	203 290	21.2%	241 191	24.7%	656 481	67.3%	239 138	64.7%	.9%
Employee related costs	244 292	256 250	55 605	22.8%	58 877	24.1%	55 901	21.8%	170 382	66.5%	54 592	72.7%	2.4%
Remuneration of councillors	17 477	17 670	4 629	26.5%	4 629	26.5%	5 388	30.5%	14 646	82.9%	3 504	63.3%	53.8%
Debt impairment	22 410	22 410	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	88 301	88 301	155	.2%	666	.8%	50 304	57.0%	51 126	57.9%	41 380	41.1%	21.6%
Finance charges	11 793	11 793	3 045	25.8%	2 487	21.1%	2 739	23.2%	8 271	70.1%	5 032	59.6%	(45.6%)
Bulk purchases	372 291	372 291	123 456	33.2%	87 611	23.5%	85 726	23.0%	296 794	79.7%	100 685	89.2%	(14.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	30 060	30 060	2 841	9.4%	12 265	40.8%	4 775	15.9%	19 881	66.1%	8 009	65.4%	(40.4%)
Transfers and grants	630	630	(441)	(70.0%)	546	86.6%	-	-	105	16.7%	210	50.0%	(100.0%)
Other expenditure	170 570	176 138	22 710	13.3%	36 209	21.2%	36 358	20.6%	95 276	54.1%	25 727	35.1%	41.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 985)	(29 472)	22 000		24 570		(36 752)		9 818		(42 295)		
Transfers recognised - capital	66 861	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 876	(29 472)	22 000		24 570		(36 752)		9 818		(42 295)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 876	(29 472)	22 000		24 570		(36 752)		9 818		(42 295)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 876	(29 472)	22 000		24 570		(36 752)		9 818		(42 295)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 876	(29 472)	22 000		24 570		(36 752)		9 818		(42 295)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	103 097	125 700	11 214	10.9%	27 999	27.2%	19 564	15.6%	58 777	46.8%	16 626	39.5%	17.7%
National Government	62 761	49 189	6 900	11.0%	16 739	26.7%	5 262	10.7%	28 900	58.8%	9 568	48.9%	(45.0%)
Provincial Government	4 100	47 825	14	.3%	-	-	2 182	4.6%	2 195	4.6%	2 576	35.1%	(15.3%)
District Municipality	-	9 524	-	-	-	-	4 244	44.6%	4 244	44.6%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 861	106 538	6 913	10.3%	16 739	25.0%	11 687	11.0%	35 339	33.2%	12 144	43.3%	(3.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 236	19 162	4 300	11.9%	11 260	31.1%	7 877	41.1%	23 438	122.3%	4 482	33.1%	75.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	103 097	125 700	11 214	10.9%	27 999	27.2%	19 564	15.6%	58 777	46.8%	16 626	39.5%	17.7%
Governance and Administration	13 792	13 447	2 623	19.0%	2 696	19.5%	2 729	20.3%	8 048	59.9%	184	76.6%	1 381.8%
Executive & Council	482	612	120	25.0%	120	25.0%	204	33.4%	445	72.8%	105	92.8%	94.9%
Budget & Treasury Office	-	25	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	13 310	12 810	2 502	18.8%	2 576	19.4%	2 525	19.7%	7 603	59.4%	79	73.3%	3 081.6%
Community and Public Safety	12 667	17 180	2 241	17.7%	5 759	45.5%	2 320	13.5%	10 320	60.1%	4 939	36.3%	(53.0%)
Community & Social Services	12 242	7 780	14	.1%	-	-	2 182	28.0%	2 195	28.2%	3 273	58.2%	(33.3%)
Sport And Recreation	-	9 400	2 228	-	5 759	-	116	1.2%	8 103	86.2%	1 667	11.8%	(93.0%)
Public Safety	425	-	-	-	-	-	22	-	22	-	-	110.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 072	11 789	1 774	5.1%	11 258	32.1%	5 995	50.9%	19 027	161.4%	4 950	38.8%	21.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 072	11 789	1 774	5.1%	11 258	32.1%	5 995	50.9%	19 027	161.4%	4 950	39.6%	21.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 537	82 284	4 576	11.3%	8 285	20.4%	8 520	10.4%	21 381	26.0%	6 552	41.5%	30.0%
Electricity	35 877	31 620	4 576	12.8%	7 422	20.7%	4 276	13.5%	16 274	51.5%	1 500	23.7%	185.1%
Water	4 160	50 524	-	-	108	2.6%	4 244	8.4%	4 351	8.6%	4 392	1 385.3%	(3.4%)
Waste Water Management	500	-	-	-	755	151.1%	-	-	755	-	-	433.6%	-
Waste Management	-	140	-	-	-	-	-	-	-	-	660	16.5%	(100.0%)
Other	1 029	1 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	961 284	997 935	222 048	23.1%	234 741	24.4%	286 528	28.7%	743 317	74.5%	171 562	66.6%	67.0%
Property rates, penalties and collection charges	107 848	117 153	29 031	26.9%	23 275	21.6%	21 391	18.3%	73 697	62.9%	22 677	67.5%	(5.7%)
Service charges	618 958	606 554	100 051	16.2%	124 812	20.2%	109 223	18.0%	334 085	55.1%	95 366	50.3%	14.5%
Other revenue	49 713	85 428	29 959	60.3%	31 014	62.4%	47 976	56.2%	108 950	127.5%	34 482	326.6%	39.1%
Government - operating	109 535	108 637	48 519	44.3%	3 208	2.9%	30 905	28.4%	82 632	76.1%	302	56.3%	10 133.4%
Government - capital	64 590	67 249	10 609	16.4%	47 585	73.7%	75 752	112.6%	133 946	199.2%	14 713	89.9%	414.9%
Interest	10 640	12 914	3 878	36.4%	4 847	45.6%	1 282	9.9%	10 007	77.5%	4 022	144.8%	(68.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(845 944)	(879 284)	(235 895)	27.9%	(205 417)	24.3%	(181 376)	20.6%	(622 688)	70.8%	(164 856)	72.2%	10.0%
Suppliers and employees	(833 521)	(867 482)	(231 130)	27.7%	(200 231)	24.0%	(177 173)	20.4%	(608 534)	70.1%	(158 518)	72.1%	11.8%
Finance charges	(11 793)	(11 203)	(3 673)	31.1%	(2 487)	21.1%	(2 739)	24.4%	(8 899)	79.4%	(5 032)	59.6%	(45.6%)
Transfers and grants	(630)	(599)	(1 091)	173.4%	(2 699)	428.8%	(1 464)	244.6%	(5 255)	878.0%	(1 306)	862.7%	12.1%
Net Cash from/(used) Operating Activities	115 341	118 651	(13 847)	(12.0%)	29 324	25.4%	105 152	88.6%	120 629	101.7%	6 706	16.3%	1 468.1%
Cash Flow from Investing Activities													
Receipts	(16 654)	(23 892)	2 495	(15.0%)	(9 734)	58.4%	(10 682)	44.7%	(17 921)	75.0%	7 954	(409.9%)	(234.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(13 823)	(21 061)	2 495	(18.1%)	(9 734)	70.4%	(10 682)	50.7%	(17 921)	85.1%	7 954	(331.8%)	(234.3%)
Decrease in other non-current receivables	(1 082)	(1 082)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 749)	(1 749)	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 996)	(109 497)	(8 591)	8.5%	(25 376)	25.1%	(21 501)	19.6%	(55 468)	50.7%	(17 786)	41.2%	20.9%
Capital assets	(100 996)	(109 497)	(8 591)	8.5%	(25 376)	25.1%	(21 501)	19.6%	(55 468)	50.7%	(17 786)	41.2%	20.9%
Net Cash from/(used) Investing Activities	(117 650)	(133 389)	(6 095)	5.2%	(35 110)	29.8%	(32 183)	24.1%	(73 389)	55.0%	(9 833)	16.5%	227.3%
Cash Flow from Financing Activities													
Receipts	2 563	2 563	446	17.4%	1 765	68.9%	882	34.4%	3 094	120.7%	393	38.8%	124.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 563	2 563	446	17.4%	1 765	68.9%	882	34.4%	3 094	120.7%	393	38.8%	124.5%
Payments	(1 902)	(12 061)	(3 536)	185.9%	(2 623)	137.9%	(2 623)	21.7%	(8 782)	72.8%	(2 961)	48.3%	(11.4%)
Repayment of borrowing	(1 902)	(12 061)	(3 536)	185.9%	(2 623)	137.9%	(2 623)	21.7%	(8 782)	72.8%	(2 961)	48.3%	(11.4%)
Net Cash from/(used) Financing Activities	661	(9 498)	(3 090)	(467.4%)	(858)	(129.7%)	(1 741)	18.3%	(5 688)	59.9%	(2 568)	49.2%	(32.2%)
Net Increase/(Decrease) in cash held	(1 649)	(24 236)	(23 032)	1 397.0%	(6 644)	403.0%	71 227	(293.9%)	41 552	(171.4%)	(5 695)	71.9%	(1 350.7%)
Cash/cash equivalents at the year begin:	10 500	31 510	51 556	491.0%	28 524	271.7%	21 880	69.4%	51 556	163.6%	56 503	109.7%	(61.3%)
Cash/cash equivalents at the year end:	8 851	7 274	28 524	322.3%	21 880	247.2%	93 107	1 280.0%	93 107	1 280.0%	50 808	119.1%	83.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(61)	(.2%)	4 053	16.0%	1 952	7.7%	19 324	76.5%	25 269	10.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(14)	-	15 906	45.0%	1 533	4.3%	17 922	50.7%	35 347	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5	-	6 003	7.9%	1 439	1.9%	68 278	90.2%	75 724	30.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2	-	1 725	17.6%	599	6.1%	7 467	76.2%	9 793	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(2)	-	2 049	21.8%	712	7.6%	6 650	70.7%	9 409	3.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	95	5.3%	72	4.0%	1 617	90.7%	1 784	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	11	-	97	.3%	34 777	99.7%	34 885	14.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 584)	(21.8%)	5 274	9.1%	1 197	2.1%	63 757	110.6%	57 644	23.1%	-	-	-	-
Total By Income Source	(12 653)	(5.1%)	35 115	14.1%	7 601	3.0%	219 791	88.0%	249 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(17)	(.5%)	723	21.4%	170	5.0%	2 508	74.1%	3 385	1.4%	-	-	-	-
Commercial	(12 030)	(53.7%)	16 092	71.8%	909	4.1%	17 437	77.8%	22 409	9.0%	-	-	-	-
Households	(597)	(.3%)	18 023	8.1%	6 434	2.9%	199 635	89.3%	223 495	89.5%	-	-	-	-
Other	(9)	(1.7%)	276	48.9%	87	15.4%	211	37.4%	565	.2%	-	-	-	-
Total By Customer Group	(12 653)	(5.1%)	35 115	14.1%	7 601	3.0%	219 791	88.0%	249 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	30 136	38.2%	-	-	-	-	48 669	61.8%	78 806	95.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 276	86.5%	468	12.3%	45	1.2%	-	-	3 789	4.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33 413	40.5%	468	.6%	45	.1%	48 669	58.9%	82 595	100.0%

Contact Details

Municipal Manager	Mr L Steyn (Acting)	011 411 0051
Financial Manager	Mr S Kgatla	011 411 0086

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	575 838	541 658	193 900	33.7%	153 567	26.7%	178 236	32.9%	525 702	97.1%	98 449	63.9%	81.0%
Property rates	67 018	67 018	55 203	82.4%	51 413	76.7%	65 752	98.1%	172 368	257.2%	35 745	66.5%	83.9%
Property rates - penalties and collection charges	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 476	99 476	22 137	22.3%	14 412	14.5%	13 790	13.9%	50 339	50.6%	14 042	64.7%	(1.8%)
Service charges - water revenue	138 233	138 233	32 768	23.7%	32 542	23.5%	33 010	23.9%	98 321	71.1%	19 282	66.1%	71.2%
Service charges - sanitation revenue	26 759	14 759	6 102	22.8%	3 924	14.7%	3 124	21.2%	13 150	89.1%	5 795	65.7%	(46.1%)
Service charges - refuse revenue	32 301	14 301	4 170	12.9%	2 945	9.1%	4 011	28.0%	11 127	77.8%	2 891	50.8%	38.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	387	387	98	25.3%	65	16.9%	94	24.2%	257	66.4%	66	295.7%	41.1%
Interest earned - external investments	529	1 349	(608)	(115.0%)	248	46.8%	105	7.8%	(256)	(18.9%)	226	(77.7%)	(53.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 000	1 000	65	1.1%	77	1.3%	1 111	111.1%	1 253	125.3%	-	-	(100.0%)
Licences and permits	-	-	6 035	-	1 339	-	418	-	7 792	-	3 485	-	(88.0%)
Agency services	8 400	8 400	-	-	2 066	24.6%	1 303	15.5%	3 369	40.1%	-	-	(100.0%)
Transfers recognised - operational	191 626	191 626	61 120	31.9%	33 666	17.6%	43 891	22.9%	138 677	72.4%	6	60.4%	691 750.6%
Other own revenue	1 610	1 610	6 810	423.1%	10 871	675.3%	11 626	722.2%	29 306	1 820.6%	16 912	56.4%	(31.3%)
Gains on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	485 490	557 403	107 726	22.2%	171 767	35.4%	151 220	27.1%	430 714	77.3%	68 968	40.3%	119.3%
Employee related costs	148 900	148 900	19 022	12.8%	31 426	21.1%	34 778	23.4%	85 226	57.2%	21 910	48.7%	58.7%
Remuneration of councillors	12 556	12 556	1 083	8.6%	1 550	12.3%	639	5.1%	3 271	26.1%	1 024	30.4%	(37.6%)
Debt impairment	25 000	76 190	157	.6%	-	-	-	-	157	.2%	724	3.7%	(100.0%)
Depreciation and asset impairment	58 000	65 393	4 833	8.3%	14 499	25.0%	9 666	14.8%	28 998	44.3%	-	-	(100.0%)
Finance charges	2 200	2 200	(39)	(1.8%)	650	29.5%	390	17.7%	1 001	45.5%	1 759	102.5%	(77.8%)
Bulk purchases	193 733	198 982	80 715	41.7%	68 207	35.2%	62 522	31.4%	211 444	106.3%	30 292	60.9%	106.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	19.8%	-
Contracted services	21 500	19 582	2 599	12.1%	6 815	31.7%	4 002	20.4%	13 416	68.5%	1 388	21.7%	188.4%
Transfers and grants	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 100	31 100	(644)	(3.1%)	48 621	230.4%	39 223	126.1%	87 200	280.4%	11 871	203.8%	230.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	90 348	(15 745)	86 173		(18 201)		27 016		94 988		29 481		
Transfers recognised - capital	-	274	18 836	-	1 552	-	30 627	11 169.4%	51 015	18 604.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 348	(15 471)	105 009		(16 649)		57 642		146 003		29 481		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 348	(15 471)	105 009		(16 649)		57 642		146 003		29 481		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 348	(15 471)	105 009		(16 649)		57 642		146 003		29 481		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 348	(15 471)	105 009		(16 649)		57 642		146 003		29 481		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	62 322	62 322	864	1.4%	15 593	25.0%	48 648	78.1%	65 105	104.5%	29 351	71.6%	65.7%
National Government	52 352	52 352	864	1.7%	15 576	29.8%	48 648	92.9%	65 088	124.3%	22 294	52.6%	118.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	7 000	100.0%	(100.0%)
Transfers recognised - capital	52 352	52 352	864	1.7%	15 576	29.8%	48 648	92.9%	65 088	124.3%	29 294	56.9%	66.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 970	9 970	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	17	-	-	-	17	-	57	-	(100.0%)
Capital Expenditure Standard Classification	62 322	62 322	864	1.4%	15 593	25.0%	48 648	78.1%	65 105	104.5%	29 351	71.6%	65.7%
Governance and Administration	2 470	2 470	-	-	-	-	46 371	1 877.4%	46 371	1 877.4%	18	10.8%	257 516.7%
Executive & Council	110	110	-	-	-	-	-	-	-	-	18	120.0%	(100.0%)
Budget & Treasury Office	250	250	-	-	-	-	46 371	18 548.4%	46 371	18 548.4%	-	-	(100.0%)
Corporate Services	2 110	2 110	-	-	-	-	-	-	-	-	-	9.4%	-
Community and Public Safety	18 769	18 769	864	4.6%	1 927	10.3%	911	4.9%	3 702	19.7%	3 340	45.0%	(72.7%)
Community & Social Services	1 100	1 100	864	78.5%	-	-	-	-	864	78.5%	1 264	38.2%	(100.0%)
Sport And Recreation	17 669	17 669	-	-	1 927	10.9%	911	5.2%	2 838	16.1%	2 076	44.9%	(56.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 983	21 983	-	-	5 449	24.8%	1 366	6.2%	6 815	31.0%	7 208	112.1%	(81.0%)
Planning and Development	6 606	6 606	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 377	15 377	-	-	5 449	35.4%	1 366	8.9%	6 815	44.3%	7 208	112.1%	(81.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 100	19 100	-	-	8 217	43.0%	-	-	8 217	43.0%	18 784	69.8%	(100.0%)
Electricity	19 000	19 000	-	-	8 200	43.2%	-	-	8 200	43.2%	7 883	62.4%	(100.0%)
Water	50	50	-	-	-	-	-	-	-	-	38	10.0%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	7 480	101.7%	(100.0%)
Waste Management	50	50	-	-	17	34.0%	-	-	17	34.0%	3 383	41.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	512 448	512 448	159 585	31.1%	111 774	21.8%	148 387	29.0%	419 746	81.9%	103 027	70.4%	44.0%
Property rates, penalties and collection charges	57 908	57 908	15 621	27.0%	17 017	29.4%	11 848	20.5%	44 486	76.8%	27 900	101.3%	(57.5%)
Service charges	244 257	244 257	49 369	20.2%	46 509	19.0%	46 669	19.1%	142 546	58.4%	43 052	70.4%	8.4%
Other revenue	18 128	18 128	14 056	77.5%	12 782	70.5%	18 425	101.6%	45 263	249.7%	15 115	48.1%	21.9%
Government - operating	139 166	139 166	61 477	44.2%	33 666	24.2%	40 234	28.9%	135 377	97.3%	-	82.4%	(100.0%)
Government - capital	52 460	52 460	18 836	35.9%	1 552	3.0%	30 626	58.4%	51 014	97.2%	16 714	47.1%	83.2%
Interest	529	529	228	43.0%	248	46.8%	585	110.6%	1 060	200.4%	246	56.7%	137.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(447 074)	(447 074)	(115 054)	25.7%	(108 070)	24.2%	(147 163)	32.9%	(370 287)	82.8%	(105 281)	76.8%	39.8%
Suppliers and employees	(441 874)	(441 874)	(114 790)	26.0%	(107 682)	24.4%	(147 017)	33.3%	(369 490)	83.6%	(102 824)	75.3%	43.0%
Finance charges	(2 200)	(2 200)	(264)	12.0%	(387)	17.6%	(146)	6.6%	(797)	36.2%	(2 458)	403.4%	(94.1%)
Transfers and grants	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 374	65 374	44 532	68.1%	3 704	5.7%	1 224	1.9%	49 460	75.7%	(2 255)	46.6%	(154.3%)
Cash Flow from Investing Activities													
Receipts	1 880	1 880	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	180	180	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 322)	(62 322)	(5 960)	9.6%	(16 053)	25.8%	(4 119)	6.6%	(26 132)	41.9%	(14 711)	27.3%	(72.0%)
Capital assets	(62 322)	(62 322)	(5 960)	9.6%	(16 053)	25.8%	(4 119)	6.6%	(26 132)	41.9%	(14 711)	27.3%	(72.0%)
Net Cash from/(used) Investing Activities	(60 442)	(60 442)	(5 960)	9.9%	(16 053)	26.6%	(4 119)	6.8%	(26 132)	43.2%	(14 711)	27.3%	(72.0%)
Cash Flow from Financing Activities													
Receipts	363	363	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	363	363	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 771)	(7 771)	(1 524)	19.6%	(1 493)	19.2%	(742)	9.6%	(3 759)	48.4%	(1 617)	63.6%	(54.1%)
Repayment of borrowing	(7 771)	(7 771)	(1 524)	19.6%	(1 493)	19.2%	(742)	9.6%	(3 759)	48.4%	(1 617)	63.6%	(54.1%)
Net Cash from/(used) Financing Activities	(7 408)	(7 408)	(1 524)	20.6%	(1 493)	20.2%	(742)	10.0%	(3 759)	50.7%	(1 617)	66.7%	(54.1%)
Net Increase/(Decrease) in cash held	(2 477)	(2 477)	37 048	(1 495.9%)	(13 842)	558.9%	(3 637)	146.9%	19 569	(790.2%)	(18 582)	117.9%	(80.4%)
Cash/cash equivalents at the year begin:	2 974	2 974	2 618	88.0%	39 666	1 333.8%	25 825	868.3%	2 618	88.0%	43 088	17.3%	(40.1%)
Cash/cash equivalents at the year end:	497	497	39 666	7 974.8%	25 825	5 191.9%	22 188	4 460.7%	22 188	4 460.7%	24 505	90.3%	(9.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 221	20.2%	4 042	8.0%	1 317	2.6%	34 912	69.1%	50 493	9.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 636	10.7%	2 550	5.9%	2 238	5.2%	33 789	78.2%	43 214	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 941	5.9%	19 937	5.4%	19 732	5.3%	308 218	83.3%	369 828	65.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 604	10.3%	1 130	7.3%	965	6.2%	11 859	76.2%	15 559	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 278	6.4%	942	4.8%	890	4.5%	16 708	84.3%	19 818	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.5%	25	1.2%	24	1.1%	2 009	96.2%	2 089	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	40	.1%	377	1.0%	(0)	-	35 825	98.9%	36 242	6.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 932	7.7%	1 183	4.7%	986	3.9%	20 979	83.6%	25 081	4.5%	-	-	-	-
Total By Income Source	41 682	7.4%	30 188	5.4%	26 152	4.7%	464 300	82.6%	562 322	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	473	25.7%	353	19.2%	39	2.1%	974	52.9%	1 839	.3%	-	-	-	-
Commercial	2 993	31.9%	237	2.5%	198	2.1%	5 942	63.4%	9 370	1.7%	-	-	-	-
Households	6 452	4.4%	3 982	2.7%	3 712	2.6%	131 206	90.3%	145 352	25.8%	-	-	-	-
Other	31 764	7.8%	25 615	6.3%	22 203	5.5%	326 178	80.4%	405 761	72.2%	-	-	-	-
Total By Customer Group	41 682	7.4%	30 188	5.4%	26 152	4.7%	464 300	82.6%	562 322	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	4 342	100.0%	4 342	56.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 318	97.4%	72	2.1%	15	.4%	1	-	3 406	44.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 318	42.8%	72	.9%	15	.2%	4 343	56.1%	7 748	100.0%

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Vincent Mkhefa	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 076 065	1 178 714	312 742	29.1%	297 389	27.6%	150 784	12.8%	760 914	64.6%	273 670	66.0%	(44.9%)
Property rates	151 229	212 176	56 072	37.1%	57 026	37.7%	34 195	16.1%	147 293	69.4%	36 275	102.8%	(5.7%)
Property rates - penalties and collection charges	366	366	58	15.9%	757	206.6%	19	5.3%	834	227.8%	1 145	15 585.5%	(98.3%)
Service charges - electricity revenue	247 252	261 480	64 682	26.2%	66 079	26.7%	36 505	14.0%	167 266	64.0%	51 711	60.4%	(29.4%)
Service charges - water revenue	284 067	260 903	61 615	21.7%	68 835	24.2%	43 508	16.7%	173 959	66.7%	63 581	55.3%	(31.6%)
Service charges - sanitation revenue	35 836	38 590	9 453	26.4%	10 257	28.6%	7 050	18.3%	26 760	69.3%	8 914	68.6%	(20.9%)
Service charges - refuse revenue	54 331	54 900	13 730	25.3%	13 753	25.3%	9 162	16.7%	36 645	66.7%	12 715	66.7%	(27.9%)
Service charges - other	802	820	205	25.6%	206	25.7%	136	16.6%	547	66.7%	195	66.5%	(30.1%)
Rental of facilities and equipment	1 072	1 105	281	26.2%	259	24.1%	175	15.9%	715	64.7%	285	79.2%	(38.5%)
Interest earned - external investments	8 386	2 786	398	4.7%	995	11.9%	678	24.3%	2 071	74.3%	1 745	29.1%	(61.1%)
Interest earned - outstanding debtors	43 672	51 586	12 870	29.5%	12 962	29.7%	9 622	18.7%	35 454	68.7%	13 957	83.9%	(31.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 726	2 838	740	19.9%	693	18.6%	207	7.3%	1 640	57.8%	445	63.7%	(53.5%)
Licences and permits	35 377	38 736	9 467	26.8%	8 680	24.5%	6 456	16.7%	24 604	63.5%	8 688	75.0%	(25.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	183 241	231 875	82 425	45.0%	55 606	30.3%	2 596	1.1%	140 627	60.6%	67 002	44.7%	(96.1%)
Other own revenue	24 924	19 769	745	3.0%	1 268	5.1%	473	2.4%	2 487	12.6%	7 012	32.7%	(93.2%)
Gains on disposal of PPE	1 783	783	-	-	12	.7%	-	-	12	1.6%	-	100.0%	-
Operating Expenditure	1 152 384	1 295 289	286 477	24.9%	349 503	30.3%	163 567	12.6%	799 547	61.7%	262 233	55.7%	(37.6%)
Employee related costs	290 899	306 238	72 816	25.0%	72 390	24.9%	49 432	16.1%	194 639	63.6%	66 247	75.8%	(25.4%)
Remuneration of councillors	18 466	19 795	4 697	25.4%	4 697	25.4%	3 802	19.2%	13 197	66.7%	4 430	76.6%	(14.2%)
Debt impairment	96 589	298 698	24 147	25.0%	124 120	128.5%	16 098	5.4%	164 366	55.0%	-	-	(100.0%)
Depreciation and asset impairment	109 947	29 906	27 487	25.0%	25 767	23.4%	11 654	39.0%	64 909	217.0%	20 857	19.0%	(44.1%)
Finance charges	8 459	7 200	1 511	17.9%	1 450	17.1%	797	11.1%	3 758	52.2%	1 208	81.5%	(34.0%)
Bulk purchases	392 390	397 887	123 666	31.5%	77 876	19.8%	55 560	14.0%	257 101	64.6%	77 902	66.9%	(28.7%)
Other Materials	-	-	2 258	-	1 903	-	1 663	-	5 824	-	7 024	-	(76.3%)
Contracted services	83 533	67 608	15 329	18.4%	13 241	15.9%	12 278	18.2%	40 848	60.4%	35 084	103.1%	(65.0%)
Transfers and grants	-	-	643	-	3 939	-	1 033	-	5 615	-	14 301	-	(92.8%)
Other expenditure	152 100	167 931	13 923	9.2%	24 120	15.9%	11 249	6.7%	49 292	29.4%	35 181	28.2%	(68.0%)
Loss on disposal of PPE	-	25	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 319)	(116 575)	26 264		(52 113)		(12 783)		(38 633)		11 436		
Transfers recognised - capital	76 008	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(311)	(116 575)	26 264		(52 113)		(12 783)		(38 633)		11 436		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(311)	(116 575)	26 264		(52 113)		(12 783)		(38 633)		11 436		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(311)	(116 575)	26 264		(52 113)		(12 783)		(38 633)		11 436		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(311)	(116 575)	26 264		(52 113)		(12 783)		(38 633)		11 436		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	76 008	212 948	2 904	3.8%	32 029	42.1%	41 014	19.3%	75 947	35.7%	31 584	47.0%	29.9%
National Government	76 008	56 008	2 904	3.8%	16 935	22.3%	10 731	19.2%	30 570	54.6%	-	-	(100.0%)
Provincial Government	-	123 640	-	-	15 093	-	28 309	22.9%	43 402	35.1%	-	-	(100.0%)
District Municipality	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 008	184 648	2 904	3.8%	32 029	42.1%	39 039	21.1%	73 972	40.1%	-	-	(100.0%)
Borrowing	-	28 300	-	-	-	-	1 557	5.5%	1 557	5.5%	-	-	(100.0%)
Internally generated funds	-	-	-	-	-	-	419	-	419	-	31 584	1 371.7%	(98.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 008	212 948	2 904	3.8%	32 029	42.1%	41 014	19.3%	75 947	35.7%	31 584	47.0%	29.9%
Governance and Administration	-	-	-	-	-	-	300	-	300	-	44	14.6%	588.3%
Executive & Council	-	-	-	-	-	-	-	-	-	-	20	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	300	-	300	-	23	5.3%	1 197.6%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 000	13 000	-	-	6 610	47.2%	2 066	15.9%	8 677	66.7%	14 771	812.3%	(86.0%)
Community & Social Services	14 000	-	-	-	410	2.9%	101	-	512	-	-	-	(100.0%)
Sport And Recreation	-	13 000	-	-	2 406	-	1 965	15.1%	4 371	33.6%	418	13.8%	370.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	3 794	-	-	-	3 794	-	14 353	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 008	123 335	-	-	23 963	119.8%	30 436	24.7%	54 400	44.1%	13 648	26.0%	123.0%
Planning and Development	4 200	2 600	-	-	-	-	-	-	-	-	-	2.2%	-
Road Transport	15 808	120 735	-	-	23 963	151.6%	30 436	25.2%	54 400	45.1%	13 648	26.3%	123.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 000	76 613	2 904	6.9%	1 455	3.5%	8 212	10.7%	12 571	16.4%	3 122	22.3%	163.0%
Electricity	23 000	46 300	-	-	1 234	5.4%	5 845	12.6%	7 079	15.3%	3 122	37.2%	87.2%
Water	5 000	26 813	-	-	-	-	2 366	8.8%	2 366	8.8%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	14 000	3 500	2 904	20.7%	222	1.6%	-	-	3 126	89.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 053 701	1 274 990	247 290	23.5%	418 229	39.7%	246 561	19.3%	912 079	71.5%	331 577	64.3%	(25.6%)
Property rates, penalties and collection charges	132 691	105 315	26 155	19.7%	24 030	18.1%	41 887	39.8%	92 071	87.4%	30 259	96.3%	38.4%
Service charges	544 602	417 916	94 147	17.3%	120 579	22.1%	107 627	25.8%	322 352	77.1%	92 679	38.1%	16.1%
Other revenue	65 100	282 540	11 233	17.3%	95 284	146.4%	12 044	4.3%	118 560	42.0%	11 503	-	4.7%
Government - operating	183 241	230 199	82 425	45.0%	56 988	31.1%	45 179	19.6%	184 592	80.2%	49 960	41.0%	(9.6%)
Government - capital	76 008	184 648	20 062	26.4%	107 237	141.1%	24 072	13.0%	151 371	82.0%	145 240	287.7%	(83.4%)
Interest	52 059	54 372	13 268	25.5%	14 112	27.1%	15 752	29.0%	43 133	79.3%	1 937	41.1%	713.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(945 847)	(1 279 125)	(234 843)	24.8%	(368 508)	39.0%	(218 434)	17.1%	(821 785)	64.2%	(216 764)	67.6%	.8%
Suppliers and employees	(937 388)	(1 271 925)	(233 332)	24.9%	(367 119)	39.2%	(215 898)	17.0%	(816 349)	64.2%	(215 617)	67.5%	.1%
Finance charges	(8 459)	(7 200)	(1 511)	17.9%	(1 389)	16.4%	(2 536)	35.2%	(5 436)	75.5%	(1 147)	86.7%	121.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	107 854	(4 135)	12 447	11.5%	49 721	46.1%	28 127	(680.2%)	90 294	(2 183.6%)	114 813	11.6%	(75.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 008)	(216 213)	(2 904)	3.8%	(26 755)	35.2%	(40 979)	19.0%	(70 638)	32.7%	(15 931)	29.5%	157.2%
Capital assets	(76 008)	(216 213)	(2 904)	3.8%	(26 755)	35.2%	(40 979)	19.0%	(70 638)	32.7%	(15 931)	29.5%	157.2%
Net Cash from/(used) Investing Activities	(76 008)	(216 213)	(2 904)	3.8%	(26 755)	35.2%	(40 979)	19.0%	(70 638)	32.7%	(15 931)	29.0%	157.2%
Cash Flow from Financing Activities													
Receipts	-	28 300	34	-	43	-	48	.2%	125	.4%	66	.5%	(26.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	28 300	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	34	-	43	-	48	14 795.1%	125	38 136.7%	66	-	(26.4%)
Payments	(11 801)	(11 799)	(3 234)	27.4%	(3 834)	32.5%	(4 377)	37.1%	(11 444)	97.0%	(2 600)	77.0%	68.3%
Repayment of borrowing	(11 801)	(11 799)	(3 234)	27.4%	(3 834)	32.5%	(4 377)	37.1%	(11 444)	97.0%	(2 600)	77.0%	68.3%
Net Cash from/(used) Financing Activities	(11 801)	16 501	(3 200)	27.1%	(3 791)	32.1%	(4 328)	(26.2%)	(11 319)	(68.6%)	(2 534)	(18.9%)	70.8%
Net Increase/(Decrease) in cash held	20 045	(203 847)	6 342	31.6%	19 175	95.7%	(17 180)	8.4%	8 337	(4.1%)	96 348	52.7%	(117.8%)
Cash/cash equivalents at the year begin:	108 506	85 948	85 549	78.8%	91 891	84.7%	111 066	129.2%	85 549	99.5%	45 514	90.1%	144.0%
Cash/cash equivalents at the year end:	128 551	(117 899)	91 891	71.5%	111 066	86.4%	93 886	(79.6%)	93 886	(79.6%)	141 862	130.7%	(33.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 515	7.5%	29 489	9.4%	10 968	3.5%	250 036	79.6%	314 008	31.0%	-	-	250 036	79.0%
Trade and Other Receivables from Exchange Transactions - Electricity	20 190	30.8%	12 988	19.8%	3 912	6.0%	28 514	43.5%	65 604	6.5%	-	-	28 514	43.0%
Receivables from Non-exchange Transactions - Property Rates	16 436	7.9%	13 567	6.5%	11 268	5.4%	167 302	80.2%	208 573	20.6%	-	-	167 302	80.0%
Receivables from Exchange Transactions - Waste Water Management	3 622	6.6%	3 328	6.1%	2 800	5.1%	45 048	82.2%	54 798	5.4%	-	-	45 048	82.0%
Receivables from Exchange Transactions - Waste Management	4 583	5.4%	6 787	8.0%	3 383	4.0%	69 890	82.6%	84 642	8.4%	-	-	69 890	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	70	11.9%	49	8.4%	21	3.6%	446	76.1%	586	.1%	-	-	446	76.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	167	100.0%	167	-	-	-	167	100.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 906	4.2%	30 884	10.9%	7 685	2.7%	232 676	82.2%	283 150	28.0%	-	-	225 957	79.0%
Total By Income Source	80 321	7.9%	97 092	9.6%	40 037	4.0%	794 080	78.5%	1 011 529	100.0%	-	-	787 360	77.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 244	9.0%	2 344	9.4%	1 849	7.4%	18 615	74.3%	25 051	2.5%	-	-	18 615	74.0%
Commercial	45 449	9.2%	55 639	11.3%	18 711	3.8%	373 724	75.7%	493 523	48.8%	-	-	373 717	75.0%
Households	26 116	6.0%	37 821	8.8%	18 721	4.3%	349 223	80.9%	431 880	42.7%	-	-	349 223	80.0%
Other	6 513	10.7%	1 288	2.1%	756	1.2%	52 518	86.0%	61 074	6.0%	-	-	45 806	75.0%
Total By Customer Group	80 321	7.9%	97 092	9.6%	40 037	4.0%	794 080	78.5%	1 011 529	100.0%	-	-	787 360	77.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	15 502	31.8%	17 029	34.9%	16 221	33.3%	-	-	48 751	53.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	166	100.0%	-	-	-	-	166	.2%
Other	22 468	52.4%	4 484	10.5%	3 380	7.9%	12 552	29.3%	42 884	46.7%
Total	37 969	41.4%	21 678	23.6%	19 601	21.4%	12 552	13.7%	91 801	100.0%

Contact Details

Municipal Manager	Mr M G Seitisho (Acting)	018 788 9506
Financial Manager	Ms A R Ngwenya	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	298 429	306 802	107 294	36.0%	74 627	25.0%	86 579	28.2%	268 500	87.5%	66 581	58.1%	30.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 013	4 032	62	1.5%	141	3.5%	189	4.7%	391	9.7%	100	9.6%	88.3%
Rental of facilities and equipment	1 947	1 947	313	16.1%	243	12.5%	393	20.2%	949	48.7%	258	50.7%	52.5%
Interest earned - external investments	7 177	7 177	1 041	14.5%	221	3.1%	267	3.7%	1 529	21.3%	592	25.3%	(54.8%)
Interest earned - outstanding debtors	-	-	15	-	-	-	16	-	31	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	174	174	29	16.7%	-	-	-	-	29	16.7%	40	73.8%	(100.0%)
Agency services	39 792	28 503	-	-	60	.2%	10 839	38.0%	10 898	38.2%	-	40.0%	(100.0%)
Transfers recognised - operational	204 435	227 933	101 848	49.8%	67 025	32.8%	71 403	31.3%	240 276	105.4%	60 026	72.5%	19.0%
Other own revenue	40 891	37 036	3 988	9.8%	6 937	17.0%	3 472	9.4%	14 397	38.9%	5 566	24.6%	(37.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	290 533	319 006	73 707	25.4%	74 277	25.6%	68 244	21.4%	216 228	67.8%	45 843	48.8%	48.9%
Employee related costs	169 429	169 513	45 757	27.0%	39 614	23.4%	36 438	21.5%	121 809	71.9%	25 839	48.0%	41.0%
Remuneration of councillors	12 327	11 627	2 520	20.4%	2 545	20.6%	2 922	25.1%	7 987	68.7%	1 699	38.7%	72.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 798	9 798	2 072	21.1%	1 996	20.4%	1 996	20.4%	6 064	61.9%	10 153	110.8%	(80.3%)
Finance charges	95	95	-	-	-	-	-	-	-	-	-	100.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 305	2 305	(286)	(12.4%)	802	34.8%	454	19.7%	969	42.1%	-	-	(100.0%)
Transfers and grants	4 394	4 394	1 200	27.3%	2 000	45.5%	1 200	27.3%	4 400	100.1%	-	25.0%	(100.0%)
Other expenditure	92 184	121 273	22 444	24.3%	27 320	29.6%	25 233	20.8%	74 998	61.8%	8 151	46.2%	209.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 896	(12 204)	33 587		350		18 336		52 273		20 738		
Transfers recognised - capital	12 204	12 204	-	-	-	-	12 000	98.3%	12 000	98.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 100	-	33 587		350		30 336		64 273		20 738		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 100	-	33 587		350		30 336		64 273		20 738		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 100	-	33 587		350		30 336		64 273		20 738		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 100	-	33 587		350		30 336		64 273		20 738		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	20 100	10 200	-	-	1 695	8.4%	6 200	60.8%	7 896	77.4%	-	.5%	(100.0%)
National Government	10 000	10 100	-	-	1 695	17.0%	6 200	61.4%	7 896	78.2%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 000	10 100	-	-	1 695	17.0%	6 200	61.4%	7 896	78.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 100	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	100	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 100	10 200	-	-	1 695	8.4%	6 200	60.8%	7 896	77.4%	-	.5%	(100.0%)
Governance and Administration	100	100	-	-	58	58.2%	-	-	58	58.2%	-	1.0%	-
Executive & Council	100	100	-	-	58	58.2%	-	-	58	58.2%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	100	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	10 000	100	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	10 000	-	-	1 637	16.4%	6 200	62.0%	7 837	78.4%	-	-	(100.0%)
Planning and Development	10 000	10 000	-	-	1 637	16.4%	6 200	62.0%	7 837	78.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	310 632	310 632	110 113	35.4%	79 050	25.4%	97 717	31.5%	286 880	92.4%	67 256	84.0%	45.3%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	4 013	4 013	115	2.9%	195	4.9%	187	4.7%	497	12.4%	211	16.6%	(11.6%)
Other revenue	82 803	82 803	7 383	8.9%	11 609	14.0%	4 043	4.9%	23 035	27.8%	6 132	79.5%	(34.1%)
Government - operating	204 435	204 435	100 211	49.0%	67 025	32.8%	82 243	40.2%	249 479	122.0%	60 026	88.1%	37.0%
Government - capital	12 204	12 204	2 204	18.1%	-	-	10 000	81.9%	12 204	100.0%	-	-	(100.0%)
Interest	7 177	7 177	199	2.8%	221	3.1%	1 245	17.3%	1 665	23.2%	887	35.8%	40.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(290 532)	(290 532)	(72 010)	24.8%	(84 812)	29.2%	(91 781)	31.6%	(248 603)	85.6%	(52 723)	68.9%	74.1%
Suppliers and employees	(286 043)	(286 043)	(70 810)	24.8%	(82 810)	29.0%	(90 963)	31.8%	(244 583)	85.5%	(52 723)	69.6%	72.5%
Finance charges	(95)	(95)	-	-	(2)	2.2%	(17)	18.3%	(19)	20.5%	-	100.0%	(100.0%)
Transfers and grants	(4 394)	(4 394)	(1 200)	27.3%	(2 000)	45.5%	(800)	18.2%	(4 000)	91.0%	-	25.0%	(100.0%)
Net Cash from/(used) Operating Activities	20 100	20 100	38 103	189.6%	(5 762)	(28.7%)	5 937	29.5%	38 277	190.4%	14 533	273.4%	(59.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 100)	(20 100)	-	-	(1 695)	8.4%	(6 200)	30.8%	(7 896)	39.3%	-	(.4%)	(100.0%)
Capital assets	(20 100)	(20 100)	-	-	(1 695)	8.4%	(6 200)	30.8%	(7 896)	39.3%	-	(.4%)	(100.0%)
Net Cash from/(used) Investing Activities	(20 100)	(20 100)	-	-	(1 695)	8.4%	(6 200)	30.8%	(7 896)	39.3%	-	(.5%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	(357.4%)	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	(357.4%)	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	(357.4%)	-
Net Increase/(Decrease) in cash held	(0)	(0)	38 103	############	(7 458)	39 250 189.5%	(264)	1 387 594.7%	30 382	############	14 533	411.7%	(101.8%)
Cash/cash equivalents at the year begin:	86 562	86 562	35 612	41.1%	73 715	85.2%	66 257	76.5%	35 612	41.1%	84 343	-	(21.4%)
Cash/cash equivalents at the year end:	86 562	86 562	73 715	85.2%	66 257	76.5%	65 994	76.2%	65 994	76.2%	98 877	652.6%	(33.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	917	100.0%	917	100.0%	-	-	917	100.0%
Total By Income Source	-	-	-	-	-	-	917	100.0%	917	100.0%	-	-	917	100.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	917	100.0%	917	100.0%	-	-	917	100.0%
Total By Customer Group	-	-	-	-	-	-	917	100.0%	917	100.0%	-	-	917	100.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	235	84.3%	41	14.5%	3	1.2%	-	-	279	100.0%
Total	235	84.3%	41	14.5%	3	1.2%	-	-	279	100.0%

Contact Details

Municipal Manager	Mr M D Mokoena	011 411 5158
Financial Manager	Mr M J Ratlhogo	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	29 534 286	29 540 627	7 833 937	26.5%	7 333 186	24.8%	5 730 463	19.4%	20 897 586	70.7%	7 289 462	79.2%	(21.4%)
Property rates	5 803 863	5 803 863	1 471 218	25.3%	1 633 803	28.2%	1 107 008	19.1%	4 212 029	72.6%	1 816 809	88.1%	(39.1%)
Property rates - penalties and collection charges	132 940	132 940	40 124	30.2%	25 885	19.5%	20 999	15.8%	87 008	65.4%	35 573	78.8%	(41.0%)
Service charges - electricity revenue	11 778 524	11 778 524	3 103 447	26.3%	2 703 360	23.0%	2 857 018	24.3%	8 663 825	73.6%	2 463 919	73.7%	16.0%
Service charges - water revenue	3 279 627	3 279 627	770 287	23.5%	786 482	24.0%	740 618	22.6%	2 297 387	70.1%	733 749	74.4%	9%
Service charges - sanitation revenue	855 076	855 076	203 941	23.9%	205 589	24.0%	205 033	24.0%	614 563	71.9%	201 851	77.2%	1.6%
Service charges - refuse revenue	550 024	550 024	135 991	24.7%	141 099	25.7%	138 624	25.2%	415 714	75.6%	128 931	75.3%	7.5%
Service charges - other	146 662	146 662	43 393	29.6%	41 278	28.1%	44 371	30.3%	129 042	88.0%	45 806	97.9%	(3.1%)
Rental of facilities and equipment	483 003	483 003	90 167	18.7%	111 444	23.1%	115 929	24.0%	317 540	65.7%	94 262	71.2%	23.0%
Interest earned - external investments	760 535	764 057	98 539	13.0%	122 226	16.1%	130 862	17.1%	351 627	46.0%	84 735	55.7%	54.4%
Interest earned - outstanding debtors	163 249	163 249	48 607	29.8%	53 476	32.8%	62 532	38.3%	164 615	100.8%	46 756	91.5%	33.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	83 499	83 499	9 155	11.0%	10 468	12.5%	11 070	13.3%	30 693	36.8%	20 426	46.5%	(45.8%)
Licences and permits	26 328	26 328	7 973	30.3%	7 632	29.0%	8 106	30.8%	23 711	90.1%	10 887	90.9%	(25.5%)
Agency services	13 382	13 382	2 700	20.2%	2 317	17.3%	2 516	18.8%	7 534	56.3%	3 851	61.7%	(34.7%)
Transfers recognised - operational	2 640 037	2 616 806	967 401	36.6%	608 949	23.1%	89 550	3.4%	1 665 901	63.7%	801 390	81.8%	(88.8%)
Other own revenue	2 783 926	2 809 976	839 107	30.1%	876 868	31.5%	190 809	6.8%	1 906 783	67.9%	800 430	93.6%	(76.2%)
Gains on disposal of PPE	33 612	33 612	1 889	5.6%	2 309	6.9%	5 416	16.1%	9 614	28.6%	87	17.5%	6 092.6%
Operating Expenditure	29 436 059	29 532 140	6 434 316	21.9%	6 879 287	23.4%	6 536 463	22.1%	19 850 066	67.2%	6 060 308	69.5%	7.9%
Employee related costs	7 970 603	7 980 020	1 769 255	22.2%	2 149 280	27.0%	1 868 090	23.4%	5 786 626	72.5%	1 671 064	73.5%	11.8%
Remuneration of councillors	98 554	98 554	25 157	25.5%	24 744	25.1%	27 172	27.6%	77 073	78.2%	24 082	71.6%	12.8%
Debt impairment	644 931	644 931	24 345	3.8%	37 640	5.8%	310 973	48.2%	372 959	57.8%	218 023	46.6%	42.6%
Depreciation and asset impairment	2 145 381	2 139 830	460 515	21.5%	468 670	21.8%	537 410	25.1%	1 466 595	68.5%	478 766	72.5%	12.2%
Finance charges	1 427 941	1 427 572	87 741	6.1%	416 755	29.2%	89 120	6.2%	593 616	41.6%	110 167	52.4%	(19.1%)
Bulk purchases	9 760 765	9 760 765	2 668 181	27.3%	2 131 833	21.8%	2 119 312	21.7%	6 919 326	70.9%	1 883 779	71.4%	12.5%
Other Materials	5 267	5 267	10 843	205.9%	(8 407)	(159.6%)	887	16.8%	3 323	63.1%	2 613	5.8%	(66.1%)
Contracted services	3 830 531	3 871 175	763 884	19.9%	864 710	22.6%	897 978	23.2%	2 526 572	65.3%	937 683	70.6%	(4.2%)
Transfers and grants	222 501	223 186	62 599	28.1%	35 171	15.8%	44 637	20.0%	142 406	63.8%	61 903	75.3%	(27.9%)
Other expenditure	3 329 298	3 380 448	561 796	16.9%	758 680	22.8%	640 805	19.0%	1 961 280	58.0%	671 901	63.4%	(4.6%)
Loss on disposal of PPE	287	391	-	-	211	73.4%	80	20.5%	291	74.4%	328	54.8%	(75.6%)
Surplus/(Deficit)	98 227	8 486	1 399 622		453 898		(806 000)		1 047 520		1 229 154		
Transfers recognised - capital	3 564 953	3 591 215	428 296	12.0%	858 774	24.1%	626 522	17.4%	1 913 592	53.3%	754 205	94.9%	(16.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit) for the year	3 663 179	3 599 701	1 827 918		1 312 672		(179 478)		2 961 111		1 983 359		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	3 098 437	51.3%	1 202 070	77.5%	(8.3%)
National Government	2 753 247	2 764 842	336 598	12.2%	721 609	26.2%	512 709	18.5%	1 570 916	56.8%	536 577	60.9%	(4.4%)
Provincial Government	793 906	795 453	91 698	11.6%	135 771	17.1%	61 872	7.8%	289 341	36.4%	216 018	585.9%	(71.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 800	30 920	-	-	1 507	8.5%	780	2.5%	2 287	7.4%	1 611	41.9%	(51.6%)
Transfers recognised - capital	3 564 953	3 591 215	428 296	12.0%	858 887	24.1%	575 361	16.0%	1 862 544	51.9%	754 206	94.9%	(23.7%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 481 973	1 447 720	395 320	26.7%	314 189	21.2%	526 384	36.4%	1 235 893	85.4%	447 864	99.2%	17.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 046 926	6 038 935	823 616	13.6%	1 173 076	19.4%	1 101 745	18.2%	3 098 437	51.3%	1 202 070	77.5%	(8.3%)
Governance and Administration	241 283	515 421	34 020	14.1%	57 087	23.7%	29 474	5.7%	120 581	23.4%	47 716	37.0%	(38.2%)
Executive & Council	18 280	27 517	1 188	6.5%	1 599	8.7%	287	1.0%	3 074	11.2%	1 059	17.8%	(72.9%)
Budget & Treasury Office	112 886	149 051	12 942	11.5%	26 418	23.4%	15 136	10.2%	54 496	36.6%	23 012	38.1%	(34.2%)
Corporate Services	110 117	338 853	19 890	18.1%	29 070	26.4%	14 051	4.1%	63 011	18.6%	23 645	38.7%	(40.6%)
Community and Public Safety	1 514 951	1 548 270	144 155	9.5%	258 293	17.0%	137 876	8.9%	540 324	34.9%	291 114	195.2%	(52.6%)
Community & Social Services	166 484	196 333	9 002	5.4%	29 461	17.7%	20 470	10.4%	58 933	30.0%	9 134	18.5%	124.1%
Sport And Recreation	21 913	25 125	1 948	8.9%	3 768	17.2%	(764)	(3.0%)	4 952	19.7%	3 886	48.7%	(119.7%)
Public Safety	86 566	78 883	4 713	5.4%	31 431	36.3%	6 486	8.2%	42 630	54.0%	7 131	41.9%	(9.0%)
Housing	1 218 930	1 218 930	125 954	10.3%	188 440	15.5%	109 427	9.0%	423 821	34.8%	265 554	299.0%	(58.8%)
Health	21 058	28 999	2 538	12.1%	5 193	24.7%	2 257	7.8%	9 988	34.4%	5 409	56.1%	(58.3%)
Economic and Environmental Services	2 106 035	1 807 610	364 888	17.3%	526 847	25.0%	625 004	34.6%	1 516 738	83.9%	394 910	55.3%	58.3%
Planning and Development	230 674	227 496	18 245	7.9%	18 167	7.9%	36 846	16.2%	73 258	32.2%	45 408	100.8%	(18.9%)
Road Transport	1 875 361	1 580 114	346 643	18.5%	508 680	27.1%	588 158	37.2%	1 443 480	91.4%	349 502	51.8%	68.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 092 512	2 088 401	275 021	13.1%	325 682	15.6%	299 121	14.3%	899 824	43.1%	466 599	66.7%	(35.9%)
Electricity	636 422	603 194	99 037	15.6%	112 544	17.7%	106 127	17.6%	317 708	52.7%	104 570	51.9%	1.5%
Water	813 191	823 991	121 292	14.9%	135 876	16.7%	111 371	13.5%	368 539	44.7%	170 659	68.6%	(34.7%)
Waste Water Management	558 701	551 578	44 777	8.0%	60 368	10.8%	67 640	12.3%	172 785	31.3%	182 072	79.8%	(62.8%)
Waste Management	84 198	109 638	9 915	11.8%	16 894	20.1%	13 982	12.8%	40 791	37.2%	9 298	56.8%	50.4%
Other	92 145	79 233	5 532	6.0%	5 167	5.6%	10 270	13.0%	20 969	26.5%	1 731	30.8%	493.3%

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	31 955 386	31 514 410	7 685 894	24.1%	8 871 225	27.8%	6 461 445	20.5%	23 018 564	73.0%	8 035 268	79.6%	(19.6%)
Property rates, penalties and collection charges	5 639 962	5 647 938	1 356 363	24.0%	1 814 668	32.2%	1 223 320	21.7%	4 394 351	77.8%	1 965 701	87.8%	(37.8%)
Service charges	16 047 785	15 574 206	3 241 847	20.2%	4 893 019	30.5%	3 091 281	19.8%	11 226 147	72.1%	3 904 267	74.7%	(20.8%)
Other revenue	3 138 865	3 156 939	946 376	30.2%	1 008 735	32.1%	6 133	.2%	1 961 244	62.1%	158 701	107.6%	(96.1%)
Government - operating	2 640 037	2 616 806	1 050 720	39.8%	471 290	17.9%	713 184	27.3%	2 235 194	85.4%	569 526	62.5%	25.2%
Government - capital	3 564 953	3 591 215	823 616	23.1%	627 639	17.6%	1 234 131	34.4%	2 685 386	74.8%	1 305 582	83.9%	(5.5%)
Interest	923 785	927 306	266 973	28.9%	55 873	6.0%	193 395	20.9%	516 241	55.7%	131 491	63.8%	47.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 997 892)	(26 047 738)	(7 618 450)	29.3%	(7 235 676)	27.8%	(4 534 772)	17.4%	(19 388 899)	74.4%	(7 040 956)	83.0%	(35.6%)
Suppliers and employees	(24 347 449)	(24 397 744)	(7 471 264)	30.7%	(6 780 599)	27.8%	(4 418 082)	18.1%	(18 669 945)	76.5%	(6 868 887)	84.6%	(35.7%)
Finance charges	(1 427 941)	(1 427 493)	(84 587)	5.9%	(419 907)	29.4%	(72 053)	5.0%	(576 547)	40.4%	(110 167)	52.4%	(34.6%)
Transfers and grants	(222 501)	(222 501)	(62 599)	28.1%	(35 170)	15.8%	(44 637)	20.1%	(142 406)	64.0%	(61 902)	75.3%	(27.9%)
Net Cash from/(used) Operating Activities	5 957 494	5 466 672	67 444	1.1%	1 635 548	27.5%	1 926 673	35.2%	3 629 665	66.4%	994 312	61.8%	93.8%
Cash Flow from Investing Activities													
Receipts	32 714	32 714	(1 015)	(3.1%)	5 001	15.3%	7 931	24.2%	11 917	36.4%	708 367	167.8%	(98.9%)
Proceeds on disposal of PPE	33 612	33 612	1 889	5.6%	2 097	6.2%	5 337	15.9%	9 323	27.7%	(240)	15.7%	(2 324.6%)
Decrease in non-current debtors	(898)	(898)	(2 904)	323.5%	2 904	(323.5%)	2 594	(289.0%)	2 594	(289.0%)	57 377	-	(95.5%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	85 010	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	566 220	-	(100.0%)
Payments	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(3 098 437)	51.2%	(1 725 626)	79.6%	(36.2%)
Capital assets	(6 046 926)	(6 046 926)	(823 616)	13.6%	(1 173 076)	19.4%	(1 101 745)	18.2%	(3 098 437)	51.2%	(1 725 626)	79.6%	(36.2%)
Net Cash from/(used) Investing Activities	(6 014 212)	(6 014 212)	(824 631)	13.7%	(1 168 075)	19.4%	(1 093 814)	18.2%	(3 086 520)	51.3%	(1 017 259)	79.0%	7.5%
Cash Flow from Financing Activities													
Receipts	1 081 374	1 079 155	(19 907)	(1.8%)	11 377	1.1%	(145 894)	(13.5%)	(154 424)	(14.3%)	(6 911)	(13.1%)	2 011.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	81 374	79 155	(19 907)	(24.5%)	11 377	14.0%	(145 894)	(184.3%)	(154 424)	(195.1%)	(6 911)	(222.8%)	2 011.0%
Payments	(1 190 563)	(1 095 439)	(237 032)	19.9%	(244 882)	20.6%	(248 923)	22.7%	(730 837)	66.7%	(226 837)	71.4%	9.7%
Repayment of borrowing	(1 190 563)	(1 095 439)	(237 032)	19.9%	(244 882)	20.6%	(248 923)	22.7%	(730 837)	66.7%	(226 837)	71.4%	9.7%
Net Cash from/(used) Financing Activities	(109 189)	(16 284)	(256 939)	235.3%	(233 505)	213.9%	(394 817)	2 424.6%	(885 261)	5 436.4%	(233 748)	(1 195.2%)	68.9%
Net Increase/(Decrease) in cash held	(165 906)	(563 824)	(1 014 127)	611.3%	233 969	(141.0%)	438 042	(77.7%)	(342 116)	60.7%	(256 695)	708.5%	(270.6%)
Cash/cash equivalents at the year begin:	5 156 692	6 166 809	5 878 737	114.0%	4 864 610	94.3%	5 098 579	82.7%	5 878 737	95.3%	4 431 418	110.2%	15.1%
Cash/cash equivalents at the year end:	4 990 786	5 602 986	4 864 610	97.5%	5 098 579	102.2%	5 536 621	98.8%	5 536 621	98.8%	4 174 723	79.5%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	196 321	11.3%	84 928	4.9%	56 474	3.3%	1 399 030	80.6%	1 736 752	25.6%	6 052	.3%	799 253	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	463 703	55.3%	88 873	10.6%	26 433	3.2%	258 964	30.9%	837 973	12.3%	2 061	.2%	385 635	46.0%
Receivables from Non-exchange Transactions - Property Rates	262 073	11.2%	74 952	3.2%	100 497	4.3%	1 902 835	81.3%	2 340 358	34.4%	(25 508)	(1.1%)	1 077 033	46.0%
Receivables from Exchange Transactions - Waste Water Management	83 606	20.5%	21 839	5.3%	15 734	3.9%	287 260	70.3%	408 439	6.0%	731	.2%	187 964	46.0%
Receivables from Exchange Transactions - Waste Management	3 007	66.2%	925	20.4%	104	2.3%	506	11.1%	4 541	.1%	30	.7%	2 090	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	2 993	2.5%	2 507	2.1%	1 955	1.7%	110 314	93.7%	117 770	1.7%	134	.1%	54 198	46.0%
Interest on Arrear Debtor Accounts	(151 339)	(11.9%)	100 041	7.9%	39 911	3.1%	1 281 319	100.9%	1 269 933	18.7%	-	-	584 423	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 357	20.3%	2 825	3.5%	191	.2%	61 292	76.0%	80 666	1.2%	4 518	5.6%	27 793	34.0%
Total By Income Source	876 720	12.9%	376 889	5.5%	241 300	3.6%	5 301 521	78.0%	6 796 431	100.0%	(11 982)	(.2%)	3 118 388	45.0%
Debtors Age Analysis By Customer Group														
Organs of State	21 960	8.7%	11 823	4.7%	3 455	1.4%	215 444	85.3%	252 681	3.7%	(456)	(.2%)	116 284	46.0%
Commercial	305 895	10.3%	204 780	6.9%	128 223	4.3%	2 342 731	78.6%	2 981 629	43.9%	(4 980)	(.2%)	1 372 146	46.0%
Households	510 895	15.2%	151 301	4.5%	104 389	3.1%	2 591 507	77.2%	3 358 092	49.4%	(5 862)	(.2%)	1 545 394	46.0%
Other	37 970	18.6%	8 985	4.4%	5 234	2.6%	151 840	74.4%	204 029	3.0%	(685)	(.3%)	84 565	41.0%
Total By Customer Group	876 720	12.9%	376 889	5.5%	241 300	3.6%	5 301 521	78.0%	6 796 431	100.0%	(11 982)	(.2%)	3 118 388	45.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	647 938	100.0%	-	-	-	-	-	-	647 938	28.1%
Bulk Water	148 203	100.0%	-	-	-	-	-	-	148 203	6.4%
PAYE deductions	75 552	100.0%	-	-	-	-	-	-	75 552	3.3%
VAT (output less input)	1 551	100.0%	-	-	-	-	-	-	1 551	.1%
Pensions / Retirement	99 058	100.0%	-	-	-	-	-	-	99 058	4.3%
Loan repayments	-	-	-	-	261 938	25.8%	752 305	74.2%	1 014 243	43.9%
Trade Creditors	141 628	46.7%	14 296	4.7%	141 408	46.6%	5 822	1.9%	303 154	13.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 220	100.0%	-	-	-	-	-	-	18 220	.8%
Total	1 132 151	49.1%	14 296	.6%	403 346	17.5%	758 127	32.8%	2 307 920	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	87 983	87 983	53 832	61.2%	20 823	23.7%	-	-	74 654	84.9%	16 524	76.2%	(100.0%)
Property rates	2 369	2 369	201	8.5%	608	25.7%	-	-	810	34.2%	559	75.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	297	-	-	94	31.7%	-	-	94	31.7%	69	67.6%	(100.0%)
Interest earned - external investments	700	700	136	19.4%	800	114.3%	-	-	936	133.7%	467	158.4%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	215	-	-	-	215	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 532	84 532	52 477	62.1%	19 103	22.6%	-	-	71 580	84.7%	15 399	90.1%	(100.0%)
Other own revenue	85	85	1 017	1 196.8%	2	2.9%	-	-	1 020	1 199.7%	30	.8%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	100 066	100 066	9 638	9.6%	12 502	12.5%	-	-	22 140	22.1%	13 318	39.8%	(100.0%)
Employee related costs	20 090	20 090	1 433	7.1%	4 582	22.8%	-	-	6 015	29.9%	2 805	59.4%	(100.0%)
Remuneration of councillors	6 712	6 712	812	12.1%	1 544	23.0%	-	-	2 357	35.1%	1 074	69.0%	(100.0%)
Debt impairment	938	938	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 979	11 979	-	-	-	-	-	-	-	-	1 859	24.8%	(100.0%)
Finance charges	144	144	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 869	3 869	188	4.9%	199	5.1%	-	-	387	10.0%	1 034	32.2%	(100.0%)
Transfers and grants	5 103	5 103	1 051	20.6%	2 582	50.6%	-	-	3 633	71.2%	769	-	(100.0%)
Other expenditure	51 232	51 232	6 154	12.0%	3 594	7.0%	-	-	9 748	19.0%	5 777	24.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 083)	(12 083)	44 193		8 321		-		52 514		3 206		
Transfers recognised - capital	38 560	38 560	747	1.9%	6 101	15.8%	-	-	6 848	17.8%	2 334	22.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 477	26 477	44 941		14 422		-		59 362		5 540		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 477	26 477	44 941		14 422		-		59 362		5 540		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 477	26 477	44 941		14 422		-		59 362		5 540		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 477	26 477	44 941		14 422		-		59 362		5 540		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	39 530	39 530	2 133	5.4%	7 291	18.4%	1 381	3.5%	10 804	27.3%	2 879	23.6%	(52.0%)
National Government	38 060	38 060	2 133	5.6%	6 529	17.2%	1 381	3.6%	10 043	26.4%	2 879	30.8%	(52.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 060	38 060	2 133	5.6%	6 529	17.2%	1 381	3.6%	10 043	26.4%	2 879	30.8%	(52.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 470	1 470	-	-	761	51.8%	-	-	761	51.8%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 530	39 530	2 133	5.4%	7 291	18.4%	1 381	3.5%	10 804	27.3%	2 879	23.6%	(52.0%)
Governance and Administration	1 220	1 220	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	127	127	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	44	44	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	1 050	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	272	-	-	-	272	-	-	-	-
Community & Social Services	-	-	-	-	272	-	-	-	272	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 310	38 310	2 133	5.6%	7 018	18.3%	1 381	3.6%	10 532	27.5%	2 879	23.7%	(52.0%)
Planning and Development	18 310	18 310	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	20 000	2 133	10.7%	7 018	35.1%	1 381	6.9%	10 532	52.7%	2 879	-	(52.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	125 427	125 427	-	-	-	-	-	-	-	-	22 057	90.8%	(100.0%)
Property rates, penalties and collection charges	1 253	1 253	-	-	-	-	-	-	-	-	515	65.9%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	382	382	-	-	-	-	-	-	-	-	2 550	122.1%	(100.0%)
Government - operating	84 532	84 532	-	-	-	-	-	-	-	-	15 042	96.1%	(100.0%)
Government - capital	38 560	38 560	-	-	-	-	-	-	-	-	3 483	57.2%	(100.0%)
Interest	700	700	-	-	-	-	-	-	-	-	467	156.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 046)	(82 046)	-	-	-	-	-	-	-	-	(14 199)	54.1%	(100.0%)
Suppliers and employees	(81 902)	(81 902)	-	-	-	-	-	-	-	-	(13 047)	47.4%	(100.0%)
Finance charges	(144)	(144)	-	-	-	-	-	-	-	-	-	1.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(1 152)	-	(100.0%)
Net Cash from/(used) Operating Activities	43 381	43 381	-	-	-	-	-	-	-	-	7 858	302.8%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 530)	(39 530)	-	-	-	-	-	-	-	-	(2 848)	63.3%	(100.0%)
Capital assets	(39 530)	(39 530)	-	-	-	-	-	-	-	-	(2 848)	63.3%	(100.0%)
Net Cash from/(used) Investing Activities	(39 530)	(39 530)	-	-	-	-	-	-	-	-	(2 848)	63.3%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500)	(500)	-	-	-	-	-	-	-	-	(66)	51.6%	(100.0%)
Repayment of borrowing	(500)	(500)	-	-	-	-	-	-	-	-	(66)	51.6%	(100.0%)
Net Cash from/(used) Financing Activities	(500)	(500)	-	-	-	-	-	-	-	-	(66)	51.6%	(100.0%)
Net Increase/(Decrease) in cash held	3 351	3 351	-	-	-	-	-	-	-	-	4 943	(463.0%)	(100.0%)
Cash/cash equivalents at the year begin:	2 733	2 733	-	-	-	-	-	-	-	-	31 545	97.2%	(100.0%)
Cash/cash equivalents at the year end:	6 084	6 084	-	-	-	-	-	-	-	-	36 488	1 334.9%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Msizi H Zulu	
Financial Manager		039 974 0450

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	174 836	172 288	108 252	61.9%	25 022	14.3%	19 363	11.2%	152 637	88.6%	15 768	87.7%	22.8%
Property rates	69 060	69 064	69 559	100.7%	(495)	(.7%)	(257)	(.4%)	68 808	99.6%	(222)	99.7%	15.3%
Property rates - penalties and collection charges	1 000	1 000	240	24.0%	192	19.2%	-	-	431	43.1%	179	96.5%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 250	8 250	7 816	94.7%	69	.8%	114	1.4%	7 999	97.0%	1	91.6%	9 814.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 879	4 002	1 387	28.4%	1 094	22.4%	999	25.0%	3 480	87.0%	1 046	74.2%	(4.4%)
Interest earned - external investments	4 250	6 000	16	.4%	17	.4%	18	.3%	52	.9%	16	1.0%	18.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	432	432	457	105.7%	549	127.1%	737	170.7%	1 743	403.5%	409	94.0%	80.4%
Licences and permits	5 805	6 205	1 594	27.5%	1 601	27.6%	1 680	27.1%	4 875	78.6%	1 192	72.4%	41.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 273	71 473	25 282	35.5%	20 226	28.4%	15 170	21.2%	60 678	84.9%	11 819	83.5%	28.4%
Other own revenue	9 887	5 862	1 902	19.2%	1 769	17.9%	901	15.4%	4 572	78.0%	1 330	64.7%	(32.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	200 896	180 345	25 326	12.6%	37 395	18.6%	30 664	17.0%	93 386	51.8%	29 740	51.7%	3.1%
Employee related costs	66 795	65 275	15 090	22.6%	18 056	27.0%	17 396	26.6%	50 541	77.4%	14 664	73.5%	18.6%
Remuneration of councillors	6 782	6 838	1 022	15.1%	1 526	22.5%	-	-	2 548	37.3%	1 446	70.0%	(100.0%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 000	29 158	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	500	135	27.1%	119	23.8%	121	24.2%	376	75.1%	225	61.1%	(46.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 725	11 118	2 089	11.2%	4 940	26.4%	3 995	35.9%	11 024	99.2%	3 726	58.9%	7.2%
Transfers and grants	3 812	3 367	908	23.8%	981	25.7%	584	17.4%	2 473	73.4%	1 022	75.9%	(42.8%)
Other expenditure	73 281	52 125	6 083	8.3%	11 774	16.1%	8 568	16.4%	26 425	50.7%	8 656	46.6%	(1.0%)
Loss on disposal of PPE	-	11 963	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 059)	(8 057)	82 926		(12 374)		(11 302)		59 251		(13 972)		
Transfers recognised - capital	26 060	30 882	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	22 825	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1	45 651	82 926		(12 374)		(11 302)		59 251		(13 972)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1	45 651	82 926		(12 374)		(11 302)		59 251		(13 972)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1	45 651	82 926		(12 374)		(11 302)		59 251		(13 972)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	45 651	82 926		(12 374)		(11 302)		59 251		(13 972)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	57 934	63 334	12 134	20.9%	8 701	15.0%	5 084	8.0%	25 919	40.9%	10 256	41.0%	(50.4%)
National Government	26 060	32 464	8 103	31.1%	5 307	20.4%	1 654	5.1%	15 064	46.4%	3 407	41.6%	(51.5%)
Provincial Government	345	782	40	11.6%	165	47.7%	140	17.8%	344	44.1%	53	49.6%	161.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 405	33 246	8 143	30.8%	5 471	20.7%	1 793	5.4%	15 408	46.3%	3 460	41.6%	(48.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	5 863	88.8%	(100.0%)
Internally generated funds	31 529	30 088	3 991	12.7%	3 229	10.2%	3 291	10.9%	10 511	34.9%	932	12.9%	252.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 934	63 334	12 134	20.9%	8 701	15.0%	5 084	8.0%	25 919	40.9%	10 256	41.0%	(50.4%)
Governance and Administration	381	6 023	43	11.2%	245	64.4%	2	-	289	4.8%	2 018	445.4%	(99.9%)
Executive & Council	5	5 003	-	-	2	35.9%	-	-	2	-	-	-	-
Budget & Treasury Office	27	27	26	94.4%	-	-	2	5.8%	27	100.0%	1	36.9%	30.0%
Corporate Services	349	992	17	4.9%	243	69.7%	-	-	260	26.2%	2 016	530.5%	(100.0%)
Community and Public Safety	2 177	1 961	99	4.5%	960	44.1%	348	17.8%	1 407	71.8%	719	40.6%	(51.6%)
Community & Social Services	1 382	1 017	88	6.3%	352	25.4%	322	31.7%	761	74.9%	114	32.3%	182.5%
Sport And Recreation	313	315	5	1.6%	285	91.1%	-	-	290	92.0%	19	100.0%	(100.0%)
Public Safety	476	444	-	-	324	68.0%	26	5.9%	350	78.9%	585	40.2%	(95.5%)
Housing	6	186	6	98.7%	-	-	-	-	6	3.2%	1	68.8%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 377	55 350	11 993	21.7%	7 495	13.5%	4 734	8.6%	24 223	43.8%	7 272	33.7%	(34.9%)
Planning and Development	293	702	15	5.2%	62	21.4%	-	-	78	11.1%	-	24.9%	-
Road Transport	55 084	54 648	11 978	21.7%	7 433	13.5%	4 734	8.7%	24 145	44.2%	7 272	33.8%	(34.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	246	27.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	246	100.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	196 333	233 236	94 401	48.1%	70 176	35.7%	52 257	22.4%	216 834	93.0%	52 276	110.6%	-
Property rates, penalties and collection charges	66 607	66 561	20 055	30.1%	13 927	20.9%	11 382	17.1%	45 365	68.2%	10 247	43.3%	11.1%
Service charges	7 838	7 837	2 739	34.9%	1 647	21.0%	1 308	16.7%	5 694	72.7%	1 260	-	3.8%
Other revenue	20 806	55 086	32 166	154.6%	19 625	94.3%	13 017	23.6%	64 809	117.6%	20 069	-	(35.1%)
Government - operating	70 773	71 273	28 440	40.2%	24 976	35.3%	15 490	21.7%	68 906	96.7%	12 198	99.8%	27.0%
Government - capital	26 060	26 478	11 000	42.2%	10 000	38.4%	11 060	41.8%	32 060	121.1%	8 487	108.4%	30.3%
Interest	4 250	6 000	-	-	-	-	-	-	-	-	16	1.0%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 825)	(200 123)	(71 684)	48.2%	(66 555)	44.7%	(36 537)	18.3%	(174 777)	87.3%	(48 211)	126.5%	(24.2%)
Suppliers and employees	(144 513)	(198 810)	(71 549)	49.5%	(66 437)	46.0%	(36 415)	18.3%	(174 401)	87.7%	(48 211)	127.2%	(24.5%)
Finance charges	(500)	(500)	(135)	27.1%	(119)	23.8%	(121)	24.2%	(376)	75.1%	-	-	(100.0%)
Transfers and grants	(3 812)	(812)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 508	33 114	22 717	47.8%	3 621	7.6%	15 720	47.5%	42 057	127.0%	4 065	63.9%	286.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	5 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	5 000	-	(100.0%)
Payments	(57 934)	(28 347)	(19 702)	34.0%	(8 644)	14.9%	(6 808)	24.0%	(35 155)	124.0%	(13 115)	96.1%	(48.1%)
Capital assets	(57 934)	(28 347)	(19 702)	34.0%	(8 644)	14.9%	(6 808)	24.0%	(35 155)	124.0%	(13 115)	96.1%	(48.1%)
Net Cash from/(used) Investing Activities	(57 934)	(28 347)	(19 702)	34.0%	(8 644)	14.9%	(6 808)	24.0%	(35 155)	124.0%	(8 115)	72.3%	(16.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	12 000	-	12 000	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	12 000	-	12 000	-	-	-	(100.0%)
Payments	(1 158)	(1 158)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 158)	(1 158)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 158)	(1 158)	-	-	-	-	12 000	(1 036.3%)	12 000	(1 036.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(11 584)	3 609	3 014	(26.0%)	(5 024)	43.4%	20 912	579.4%	18 902	523.7%	(4 050)	(50.1%)	(616.4%)
Cash/cash equivalents at the year begin:	71 874	4 303	4 303	6.0%	7 317	10.2%	2 293	53.3%	4 303	100.0%	5 829	8.0%	(60.7%)
Cash/cash equivalents at the year end:	60 290	7 912	7 317	12.1%	2 293	3.8%	23 205	293.3%	23 205	293.3%	1 779	2.5%	1 204.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 296	11.6%	1 328	4.7%	729	2.6%	23 119	81.2%	28 471	72.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	419	12.1%	181	5.2%	108	3.1%	2 747	79.5%	3 455	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	13	.2%	14	.2%	6 624	99.6%	6 651	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 656)	(387.0%)	53	5.6%	32	3.4%	4 516	477.9%	945	2.4%	-	-	-	-
Total By Income Source	58	.1%	1 575	4.0%	884	2.2%	37 005	93.6%	39 522	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(245)	(19.0%)	29	2.2%	23	1.8%	1 483	114.9%	1 290	3.3%	-	-	-	-
Commercial	280	2.2%	188	1.4%	104	.8%	12 453	95.6%	13 025	33.0%	-	-	-	-
Households	30	.1%	1 330	5.6%	730	3.1%	21 772	91.2%	23 863	60.4%	-	-	-	-
Other	(8)	(.6%)	28	2.1%	27	2.0%	1 297	96.5%	1 344	3.4%	-	-	-	-
Total By Customer Group	58	.1%	1 575	4.0%	884	2.2%	37 005	93.6%	39 522	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 508	100.0%	-	-	-	-	-	-	15 508	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 508	100.0%	-	-	-	-	-	-	15 508	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	154 897	154 897	27 360	17.7%	44 190	28.5%	40 172	25.9%	111 721	72.1%	25 918	66.1%	55.0%
Property rates	4 158	4 158	5 788	139.2%	-	-	-	-	5 788	139.2%	-	119.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 500	4 500	1 838	40.8%	620	13.8%	2 073	46.1%	4 531	100.7%	1 688	103.2%	22.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 557	139 557	19 168	13.7%	40 013	28.7%	38 465	27.6%	97 647	70.0%	21 950	63.3%	75.2%
Other own revenue	6 683	6 683	565	8.5%	3 557	53.2%	(367)	(5.5%)	3 755	56.2%	2 280	56.6%	(116.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	154 897	154 897	24 023	15.5%	22 834	14.7%	23 991	15.5%	70 849	45.7%	21 536	58.2%	11.4%
Employee related costs	40 589	40 589	8 668	21.4%	8 147	20.1%	8 809	21.7%	25 624	63.1%	8 050	65.2%	9.4%
Remuneration of councillors	12 521	12 521	2 989	23.9%	4 819	38.5%	4 075	32.5%	11 883	94.9%	2 894	74.8%	40.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 500	15 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	121	121	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 250	2 250	-	-	268	11.9%	170	7.5%	438	19.5%	-	-	(100.0%)
Transfers and grants	350	350	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	83 566	83 566	12 367	14.8%	9 599	11.5%	10 938	13.1%	32 904	39.4%	10 592	72.4%	3.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	3 336		21 356		16 181		40 873		4 382		
Transfers recognised - capital	57 137	57 137	25 199	44.1%	14 261	25.0%	3 512	6.1%	42 972	75.2%	8 486	50.3%	(58.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 137	57 137	28 535		35 617		19 693		83 845		12 868		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 137	57 137	28 535		35 617		19 693		83 845		12 868		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 137	57 137	28 535		35 617		19 693		83 845		12 868		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 137	57 137	28 535		35 617		19 693		83 845		12 868		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	57 137	76 084	26 489	46.4%	16 310	28.5%	10 612	13.9%	53 411	70.2%	10 464	110.0%	1.4%
National Government	57 137	76 084	26 489	46.4%	16 310	28.5%	10 612	13.9%	53 411	70.2%	10 464	347.6%	1.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 137	76 084	26 489	46.4%	16 310	28.5%	10 612	13.9%	53 411	70.2%	10 464	151.0%	1.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 137	76 084	26 489	46.4%	16 310	28.5%	10 612	13.9%	53 411	70.2%	10 464	110.0%	1.4%
Governance and Administration	6 215	6 215	121	1.9%	307	4.9%	1 624	26.1%	2 052	33.0%	36	233.4%	4 387.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	6 215	6 215	121	1.9%	307	4.9%	1 624	26.1%	2 052	33.0%	36	233.4%	4 387.4%
Community and Public Safety	50 922	69 869	26 368	51.8%	16 003	31.4%	8 988	12.9%	51 359	73.5%	10 428	107.0%	(13.8%)
Community & Social Services	50 922	69 869	26 368	51.8%	16 003	31.4%	8 988	12.9%	51 359	73.5%	10 428	107.0%	(13.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	212 034	225 356	80 389	37.9%	63 804	30.1%	65 099	28.9%	209 292	92.9%	62 817	101.7%	3.6%
Property rates, penalties and collection charges	4 158	4 158	546	13.1%	2 516	60.5%	222	5.3%	3 284	79.0%	0	60.7%	69 233.4%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	600	8 682	565	94.2%	131	21.8%	263	3.0%	960	11.1%	2 106	-	(87.5%)
Government - operating	145 639	152 790	55 345	38.0%	46 345	31.8%	48 015	31.4%	149 705	98.0%	29 514	101.6%	62.7%
Government - capital	57 137	52 397	22 095	38.7%	13 000	22.8%	14 522	27.7%	49 617	94.7%	29 509	96.1%	(50.8%)
Interest	4 500	7 329	1 838	40.8%	1 811	40.2%	2 076	28.3%	5 725	78.1%	1 688	103.2%	23.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 897)	(174 094)	(24 024)	15.5%	(22 817)	14.7%	(23 992)	13.8%	(70 834)	40.7%	(25 081)	88.1%	(4.3%)
Suppliers and employees	(154 426)	(172 724)	(24 024)	15.6%	(22 817)	14.8%	(23 987)	13.9%	(70 828)	41.0%	(25 081)	88.2%	(4.4%)
Finance charges	(121)	(1 370)	-	-	(0)	.3%	(5)	.4%	(5)	.4%	-	-	(100.0%)
Transfers and grants	(350)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 137	51 262	56 365	98.6%	40 987	71.7%	41 107	80.2%	138 458	270.1%	37 736	111.4%	8.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 137)	(76 084)	-	-	(16 310)	28.5%	(10 612)	13.9%	(26 922)	35.4%	-	-	(100.0%)
Capital assets	(57 137)	(76 084)	-	-	(16 310)	28.5%	(10 612)	13.9%	(26 922)	35.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(57 137)	(76 084)	-	-	(16 310)	28.5%	(10 612)	13.9%	(26 922)	35.4%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	(24 822)	56 365	12 333 697.6%	24 677	5 399 674.0%	30 494	(122.9%)	111 536	(449.3%)	37 736	708.7%	(19.2%)
Cash/cash equivalents at the year begin:	91 786	-	-	-	56 365	61.4%	81 042	-	-	-	84 846	-	(4.5%)
Cash/cash equivalents at the year end:	91 786	(24 822)	56 365	61.4%	81 042	88.3%	111 536	(449.3%)	111 536	(449.3%)	122 582	(59.9%)	(9.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(55)	(.6%)	(28)	(.3%)	(25)	(.3%)	9 064	101.2%	8 956	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(55)	(.6%)	(28)	(.3%)	(25)	(.3%)	9 064	101.2%	8 956	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	-	-	-	-	5 102	100.0%	5 102	57.0%	-	-	-	-
Commercial	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(55)	(1.4%)	(28)	(.7%)	(25)	(.7%)	3 961	102.8%	3 853	43.0%	-	-	-	-
Total By Customer Group	(55)	(.6%)	(28)	(.3%)	(25)	(.3%)	9 064	101.2%	8 956	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	Mr K. Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	127 772	131 336	49 727	38.9%	35 881	28.1%	30 532	23.2%	116 139	88.4%	15 947	82.2%	91.5%
Property rates	11 217	14 246	7 781	69.4%	2 279	20.3%	2 367	16.6%	12 427	87.2%	2 307	97.5%	2.6%
Property rates - penalties and collection charges	401	401	238	59.3%	171	42.6%	234	58.4%	643	160.3%	202	118.1%	16.1%
Service charges - electricity revenue	31 108	31 108	6 486	20.9%	6 551	21.1%	6 788	21.8%	19 825	63.7%	6 172	52.8%	10.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 005	2 005	493	24.6%	480	24.0%	472	23.5%	1 445	72.1%	468	-	.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	117	148	23	19.5%	29	24.5%	39	26.5%	91	61.3%	11	54.9%	248.2%
Interest earned - external investments	4 000	4 000	713	17.8%	2 260	56.5%	1 802	45.1%	4 776	119.4%	1 155	84.3%	56.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	26	26	6	24.0%	7	28.6%	9	32.8%	22	85.4%	1	30.6%	551.1%
Licences and permits	403	373	118	29.2%	127	31.6%	98	26.3%	343	92.0%	104	48.5%	(5.5%)
Agency services	2 632	2 632	270	10.3%	466	17.7%	610	23.2%	1 346	51.1%	-	-	(100.0%)
Transfers recognised - operational	74 307	73 584	33 283	44.8%	20 244	27.2%	20 258	27.5%	73 785	100.3%	4 453	81.5%	355.0%
Other own revenue	1 555	2 812	316	20.3%	3 265	210.0%	(2 145)	(76.3%)	1 436	51.1%	1 075	173.7%	(299.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 772	131 904	27 247	21.3%	30 991	24.3%	25 136	19.1%	83 374	63.2%	24 868	63.4%	1.1%
Employee related costs	45 715	44 700	7 419	16.2%	11 839	25.9%	6 820	15.3%	26 078	58.3%	7 805	61.1%	(12.6%)
Remuneration of councillors	6 612	6 612	1 036	15.7%	1 450	21.9%	2 180	33.0%	4 666	70.6%	1 515	71.2%	43.9%
Debt impairment	169	169	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 259	8 924	-	-	-	-	-	-	-	-	-	-	-
Finance charges	305	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	28 100	28 100	8 429	30.0%	4 837	17.2%	4 940	17.6%	18 206	64.8%	4 261	61.0%	16.0%
Other Materials	1 113	1 012	-	-	453	40.7%	236	23.3%	689	68.0%	372	85.0%	(36.5%)
Contracted services	1 584	2 852	-	-	1 349	85.2%	774	27.1%	2 123	74.4%	167	45.1%	363.3%
Transfers and grants	3 529	3 529	-	-	1 029	29.2%	181	5.1%	1 210	34.3%	-	22.0%	(100.0%)
Other expenditure	34 385	36 007	10 364	30.1%	10 034	29.2%	10 004	27.8%	30 402	84.4%	10 748	81.7%	(6.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(568)	22 479		4 890		5 396		32 765		(8 920)		
Transfers recognised - capital	29 561	257	2 244	7.6%	3 219	10.9%	8 502	3 308.3%	13 965	5 434.2%	1 163	41.4%	631.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 562	(311)	24 723		8 109		13 898		46 730		(7 757)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 562	(311)	24 723		8 109		13 898		46 730		(7 757)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 562	(311)	24 723		8 109		13 898		46 730		(7 757)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 562	(311)	24 723		8 109		13 898		46 730		(7 757)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	29 561	36 535	3 042	10.3%	3 115	10.5%	8 647	23.7%	14 805	40.5%	2 576	24.7%	235.6%
National Government	29 561	33 196	3 042	10.3%	3 115	10.5%	8 647	26.0%	14 805	44.6%	2 576	31.6%	235.6%
Provincial Government	-	3 050	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	289	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 561	36 535	3 042	10.3%	3 115	10.5%	8 647	23.7%	14 805	40.5%	2 576	29.4%	235.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 561	36 535	3 042	10.3%	3 115	10.5%	8 647	23.7%	14 805	40.5%	2 576	24.7%	235.6%
Governance and Administration	966	3 035	81	8.4%	70	7.3%	188	6.2%	340	11.2%	928	57.9%	(79.7%)
Executive & Council	15	1 954	-	-	-	-	-	-	-	-	755	73.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	951	1 081	81	8.5%	70	7.4%	188	17.4%	340	31.5%	173	60.6%	8.9%
Community and Public Safety	3 047	1 391	-	-	32	1.0%	-	-	32	2.3%	-	-	-
Community & Social Services	2 596	762	-	-	32	1.2%	-	-	32	4.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	451	629	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 958	28 831	2 961	13.5%	3 013	13.7%	3 555	12.3%	9 529	33.1%	1 500	23.5%	137.0%
Planning and Development	200	3 050	-	-	-	-	-	-	-	-	125	3.2%	(100.0%)
Road Transport	21 758	25 781	2 961	13.6%	3 013	13.8%	3 555	13.8%	9 529	37.0%	1 375	25.8%	158.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 590	3 078	-	-	-	-	4 904	159.3%	4 904	159.3%	149	14.5%	3 202.2%
Electricity	3 400	2 906	-	-	-	-	-	-	-	-	149	13.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	190	172	-	-	-	-	4 904	2 843.8%	4 904	2 843.8%	-	15.8%	(100.0%)
Other	-	200	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	158 119	152 724	99 758	63.1%	87 018	55.0%	49 807	32.6%	236 583	154.9%	59 198	133.0%	(15.9%)
Property rates, penalties and collection charges	9 374	11 718	5 117	54.6%	4 171	44.5%	2 120	18.1%	11 408	97.4%	2 090	99.9%	1.4%
Service charges	33 113	31 142	7 969	24.1%	6 790	20.5%	7 994	25.7%	22 753	73.1%	7 650	75.0%	4.5%
Other revenue	7 763	2 063	46 014	592.7%	44 845	577.7%	10 827	524.7%	101 687	4 928.1%	25 283	761.2%	(57.2%)
Government - operating	74 307	82 130	34 944	47.0%	18 951	25.5%	19 392	23.6%	73 287	89.2%	16 299	97.7%	19.0%
Government - capital	29 561	21 671	5 000	16.9%	10 000	33.8%	7 672	35.4%	22 672	104.6%	6 721	100.0%	14.1%
Interest	4 000	4 000	713	17.8%	2 260	56.5%	1 802	45.1%	4 776	119.4%	1 155	86.4%	56.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(120 287)	(119 385)	(94 723)	78.7%	(84 919)	70.6%	(22 388)	18.8%	(202 030)	169.2%	(39 602)	138.1%	(43.5%)
Suppliers and employees	(119 602)	(118 349)	(93 841)	78.5%	(84 771)	70.9%	(22 208)	18.8%	(200 819)	169.7%	(38 433)	137.5%	(42.2%)
Finance charges	(305)	(656)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(380)	(380)	(882)	232.1%	(148)	38.9%	(181)	47.6%	(1 210)	318.5%	(1 169)	497.5%	(84.5%)
Net Cash from/(used) Operating Activities	37 832	33 339	5 035	13.3%	2 099	5.5%	27 419	82.2%	34 554	103.6%	19 595	111.2%	39.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 561)	(36 535)	(3 468)	11.7%	(5 718)	19.3%	(5 679)	15.5%	(14 865)	40.7%	(2 935)	27.9%	93.5%
Capital assets	(29 561)	(36 535)	(3 468)	11.7%	(5 718)	19.3%	(5 679)	15.5%	(14 865)	40.7%	(2 935)	27.9%	93.5%
Net Cash from/(used) Investing Activities	(29 561)	(36 535)	(3 468)	11.7%	(5 718)	19.3%	(5 679)	15.5%	(14 865)	40.7%	(2 935)	32.4%	93.5%
Cash Flow from Financing Activities													
Receipts	30	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(239)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(209)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 062	(3 196)	1 567	19.4%	(3 618)	(44.9%)	21 740	(680.2%)	19 688	(616.0%)	16 660	(201.0%)	30.5%
Cash/cash equivalents at the year begin:	51 018	77 097	4 479	8.8%	6 045	11.8%	2 427	3.1%	4 479	5.8%	3 003	1.9%	(19.2%)
Cash/cash equivalents at the year end:	59 079	73 901	6 045	10.2%	2 427	4.1%	24 167	32.7%	24 167	32.7%	19 663	22.8%	22.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 884	69.7%	665	24.6%	20	.7%	135	5.0%	2 703	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	538	5.9%	501	5.5%	303	3.3%	7 744	85.2%	9 087	74.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	35.3%	79	17.5%	33	7.3%	179	39.9%	450	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	2 581	21.1%	1 245	10.2%	356	2.9%	8 059	65.8%	12 240	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	358	11.8%	61	2.0%	29	1.0%	2 573	85.2%	3 020	24.7%	-	-	-	-
Commercial	1 153	43.7%	283	10.7%	70	2.7%	1 133	42.9%	2 639	21.6%	-	-	-	-
Households	1 071	16.3%	900	13.7%	256	3.9%	4 353	66.1%	6 581	53.8%	-	-	-	-
Other	0	200.0%	(0)	(200.0%)	0	100.0%	-	-	0	-	-	-	-	-
Total By Customer Group	2 581	21.1%	1 245	10.2%	356	2.9%	8 059	65.8%	12 240	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45	100.0%	-	-	-	-	-	-	45	100.0%
Total	45	100.0%	-	-	-	-	-	-	45	100.0%

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	55 457	55 457	20 745	37.4%	18 430	33.2%	13 228	23.9%	52 403	94.5%	12 058	61.2%	9.7%
Property rates	2 703	2 703	421	15.6%	960	35.5%	293	10.9%	1 674	61.9%	421	58.1%	(30.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	-	-	3	26.6%	5	51.1%	8	77.7%	0	31.2%	1 064.9%
Interest earned - external investments	1 800	1 800	416	23.1%	639	35.5%	546	30.3%	1 600	88.9%	577	78.3%	(5.4%)
Interest earned - outstanding debtors	250	250	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 283	50 283	19 885	39.5%	16 254	32.3%	12 153	24.2%	48 291	96.0%	10 771	60.2%	12.8%
Other own revenue	411	411	24	5.9%	575	139.8%	223	54.3%	822	200.0%	289	141.3%	(22.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 305	55 305	10 425	18.9%	11 153	20.2%	9 278	16.8%	30 856	55.8%	9 417	51.7%	(1.5%)
Employee related costs	14 734	14 734	3 914	26.6%	3 775	25.6%	3 270	22.2%	10 959	74.4%	2 695	72.3%	21.3%
Remuneration of councillors	3 663	3 663	864	23.6%	588	16.1%	915	25.0%	2 367	64.6%	771	73.2%	18.7%
Debt impairment	165	165	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 395	10 395	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60	60	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 258	1 258	524	41.6%	108	8.6%	162	12.9%	794	63.1%	350	83.3%	(53.7%)
Transfers and grants	110	110	1 766	1 605.5%	1 718	1 562.3%	1 267	1 151.6%	4 751	4 319.3%	2 372	327.5%	(46.6%)
Other expenditure	24 920	24 920	3 358	13.5%	4 964	19.9%	3 664	14.7%	11 986	48.1%	3 228	47.0%	13.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	151	151	10 320		7 276		3 950		21 547		2 641		
Transfers recognised - capital	14 367	14 367	2 112	14.7%	6 710	46.7%	4 393	30.6%	13 215	92.0%	5 974	76.0%	(26.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 518	14 518	12 433		13 986		8 343		34 762		8 615		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 518	14 518	12 433		13 986		8 343		34 762		8 615		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 518	14 518	12 433		13 986		8 343		34 762		8 615		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 518	14 518	12 433		13 986		8 343		34 762		8 615		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	45 150	45 150	3 086	6.8%	17 765	39.3%	10 396	23.0%	31 246	69.2%	6 261	58.6%	66.0%
National Government	14 367	14 367	1 008	7.0%	6 405	44.6%	4 393	30.6%	11 806	82.2%	5 439	77.4%	(19.2%)
Provincial Government	-	-	1 000	-	-	-	-	-	1 000	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 367	14 367	2 008	14.0%	6 405	44.6%	4 393	30.6%	12 806	89.1%	5 439	72.3%	(19.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 783	30 783	1 078	3.5%	11 359	36.9%	6 003	19.5%	18 441	59.9%	822	20.7%	630.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 150	45 150	3 086	6.8%	17 765	39.3%	10 396	23.0%	31 246	69.2%	6 261	58.6%	66.0%
Governance and Administration	1 050	2 250	1 618	154.1%	402	38.3%	369	16.4%	2 389	106.2%	278	11.9%	32.5%
Executive & Council	200	1 400	1 435	717.5%	150	75.1%	150	10.7%	1 736	124.0%	-	-	(100.0%)
Budget & Treasury Office	200	200	7	3.3%	199	99.3%	165	82.6%	370	185.1%	90	22.9%	83.6%
Corporate Services	650	650	176	27.1%	53	8.2%	53	8.2%	283	43.5%	188	23.6%	(71.6%)
Community and Public Safety	11 500	-	-	-	128	1.1%	-	-	128	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 500	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	128	-	-	-	128	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 200	42 900	1 468	4.7%	17 234	55.2%	10 027	23.4%	28 729	67.0%	5 983	80.0%	67.6%
Planning and Development	19 300	31 000	-	-	7 733	40.1%	6 902	22.3%	14 635	47.2%	5 983	1 944.2%	15.4%
Road Transport	11 900	11 900	1 468	12.3%	9 501	79.8%	3 125	26.3%	14 094	118.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 400	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	69 077	72 901	30 898	44.7%	22 797	33.0%	16 970	23.3%	70 666	96.9%	18 827	60.6%	(9.9%)
Property rates, penalties and collection charges	2 027	2 027	836	41.2%	317	15.7%	218	10.8%	1 372	67.7%	214	58.3%	2.2%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	413	3 975	1 577	382.0%	1 898	459.9%	2 911	73.2%	6 386	160.7%	750	309.6%	288.3%
Government - operating	50 283	50 303	22 911	45.6%	14 943	29.7%	11 315	22.5%	49 169	97.7%	9 660	58.8%	17.1%
Government - capital	14 367	14 367	5 000	34.8%	5 000	34.8%	2 007	14.0%	12 007	83.6%	7 627	55.1%	(73.7%)
Interest	1 987	2 229	574	28.9%	639	32.1%	519	23.3%	1 732	77.7%	577	72.1%	(10.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 724)	(45 212)	(10 742)	24.6%	(11 473)	26.2%	(9 761)	21.6%	(31 976)	70.7%	(8 967)	69.5%	8.9%
Suppliers and employees	(43 554)	(44 991)	(10 625)	24.4%	(11 421)	26.2%	(9 641)	21.4%	(31 687)	70.4%	(8 877)	59.5%	8.6%
Finance charges	(60)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(110)	(121)	(117)	106.7%	(52)	46.9%	(120)	98.7%	(289)	238.4%	(90)	625.6%	32.9%
Net Cash from/(used) Operating Activities	25 353	27 689	20 156	79.5%	11 325	44.7%	7 209	26.0%	38 690	139.7%	9 860	47.4%	(26.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 150)	(45 150)	(3 086)	6.8%	(17 765)	39.3%	(10 207)	22.6%	(31 057)	68.8%	(6 261)	61.3%	63.0%
Capital assets	(45 150)	(45 150)	(3 086)	6.8%	(17 765)	39.3%	(10 207)	22.6%	(31 057)	68.8%	(6 261)	61.3%	63.0%
Net Cash from/(used) Investing Activities	(45 150)	(45 150)	(3 086)	6.8%	(17 765)	39.3%	(10 207)	22.6%	(31 057)	68.8%	(6 261)	61.3%	63.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 797)	(17 461)	17 070	(86.2%)	(6 440)	32.5%	(2 998)	17.2%	7 633	(43.7%)	3 599	(9.3%)	(183.3%)
Cash/cash equivalents at the year begin:	41 230	40 974	39 889	96.7%	56 960	138.2%	50 520	123.3%	39 889	97.4%	(4 027)	-	(1 354.6%)
Cash/cash equivalents at the year end:	21 433	23 513	56 960	265.8%	50 520	235.7%	47 522	202.1%	47 522	202.1%	(428)	(1.0%)	(11 208.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	138	3.5%	115	3.0%	3 642	93.5%	3 896	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	138	3.5%	115	3.0%	3 642	93.5%	3 896	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	4	.5%	10	1.3%	718	98.1%	731	18.8%	-	-	-	-
Commercial	-	-	134	4.2%	106	3.3%	2 925	92.4%	3 164	81.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	138	3.5%	115	3.0%	3 642	93.5%	3 896	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	3	100.0%	3	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	3	100.0%	3	100.0%

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	754 860	680 253	235 244	31.2%	303 085	40.2%	78 404	11.5%	616 733	90.7%	161 560	81.9%	(51.5%)
Property rates	329 286	320 286	113 350	34.4%	143 028	43.4%	29 557	9.2%	285 935	89.3%	85 320	113.8%	(65.4%)
Property rates - penalties and collection charges	-	153	30	-	53	-	11	7.3%	94	61.5%	504	-	(97.8%)
Service charges - electricity revenue	114 270	112 884	38 312	33.5%	35 596	31.2%	9 231	8.2%	83 138	73.6%	15 944	62.8%	(42.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57 082	56 682	15 468	27.1%	19 170	33.6%	4 038	7.1%	38 675	68.2%	6 966	75.3%	(42.0%)
Service charges - other	-	-	160	-	-	-	-	-	160	-	84	-	(100.0%)
Rental of facilities and equipment	3 995	2 598	778	19.5%	1 038	26.0%	267	10.3%	2 082	80.2%	389	64.4%	(31.3%)
Interest earned - external investments	5 525	4 600	1 305	23.6%	1 651	29.9%	201	4.4%	3 157	68.6%	884	59.1%	(77.2%)
Interest earned - outstanding debtors	10 761	9 200	2 210	20.5%	3 087	28.7%	830	9.0%	6 128	66.6%	2 528	66.6%	(67.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 396	8 400	2 780	43.5%	3 653	57.1%	1 282	15.3%	7 716	91.9%	2 645	60.2%	(51.5%)
Licences and permits	11 684	11 294	1 356	11.6%	1 717	14.7%	423	3.7%	3 496	31.0%	1 696	65.8%	(75.1%)
Agency services	-	46	1 111	-	1 446	-	352	766.0%	2 909	6 324.9%	735	55.9%	(52.1%)
Transfers recognised - operational	149 227	142 384	54 403	36.5%	88 624	59.4%	31 491	22.1%	174 518	122.6%	29 392	53.4%	7.1%
Other own revenue	66 617	11 727	3 040	4.6%	4 021	6.0%	720	6.1%	7 781	66.4%	11 606	30.5%	(93.8%)
Gains on disposal of PPE	17	-	942	5 574.5%	-	-	-	-	942	-	2 867	226.1%	(100.0%)
Operating Expenditure	754 860	730 543	155 866	20.6%	240 729	31.9%	56 127	7.7%	452 721	62.0%	146 383	58.0%	(61.7%)
Employee related costs	297 087	312 616	75 444	25.4%	99 241	33.4%	23 960	7.7%	198 646	63.5%	69 238	74.7%	(65.4%)
Remuneration of councillors	19 189	19 664	3 168	16.5%	6 327	33.0%	1 663	8.5%	11 158	56.7%	4 394	75.7%	(62.1%)
Debt impairment	-	3 593	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	55 526	69 968	14 518	26.1%	24 221	43.6%	4 970	7.1%	43 709	62.5%	-	-	(100.0%)
Finance charges	5 398	5 398	-	-	2 437	45.1%	261	4.8%	2 697	50.0%	-	(38.0%)	(100.0%)
Bulk purchases	77 422	77 422	18 404	23.8%	30 432	39.3%	6 497	8.4%	55 334	71.5%	16 585	80.0%	(60.8%)
Other Materials	56 232	51 726	-	-	11 505	20.5%	3 306	6.4%	14 811	28.6%	-	-	(100.0%)
Contracted services	37 967	33 330	7 277	19.2%	10 534	27.7%	2 778	8.3%	20 589	61.8%	6 427	48.5%	(56.8%)
Transfers and grants	-	5 936	2 002	-	2 404	-	603	10.2%	5 010	84.4%	969	162.0%	(37.7%)
Other expenditure	206 040	150 891	35 053	17.0%	53 627	26.0%	12 088	8.0%	100 768	66.8%	48 771	58.1%	(75.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(50 289)	79 378		62 356		22 277		164 011		15 177		
Transfers recognised - capital	-	97 940	-	-	-	-	-	-	-	-	-	17.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	47 650	79 378		62 356		22 277		164 011		15 177		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	47 650	79 378		62 356		22 277		164 011		15 177		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	47 650	79 378		62 356		22 277		164 011		15 177		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	47 650	79 378		62 356		22 277		164 011		15 177		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	163 336	163 336	15 544	9.5%	40 151	24.6%	15 844	9.7%	71 540	43.8%	21 322	49.4%	(25.7%)
National Government	54 990	54 990	3 162	5.8%	13 557	24.7%	5 563	10.1%	22 282	40.5%	7 150	59.6%	(22.2%)
Provincial Government	54 279	54 279	6 746	12.4%	10 526	19.4%	5 041	9.3%	22 313	41.1%	7 956	45.0%	(36.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 268	109 268	9 909	9.1%	24 082	22.0%	10 604	9.7%	44 595	40.8%	15 106	53.3%	(29.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	54 068	54 068	5 636	10.4%	16 069	29.7%	5 240	9.7%	26 944	49.8%	6 216	42.4%	(15.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 336	163 336	15 544	9.5%	40 151	24.6%	15 844	9.7%	71 540	43.8%	21 322	49.4%	(25.7%)
Governance and Administration	152 495	152 495	15 427	10.1%	39 442	25.9%	15 554	10.2%	70 423	46.2%	19 401	50.3%	(19.8%)
Executive & Council	151 263	151 263	15 073	10.0%	39 265	26.0%	15 178	10.0%	69 516	46.0%	18 986	50.2%	(20.1%)
Budget & Treasury Office	97	97	14	14.7%	28	29.0%	45	46.9%	87	90.6%	165	78.6%	(72.5%)
Corporate Services	1 135	1 135	340	29.9%	149	13.1%	331	29.1%	819	72.2%	251	43.0%	31.8%
Community and Public Safety	3 482	3 482	-	-	314	9.0%	174	5.0%	488	14.0%	1 736	48.2%	(90.0%)
Community & Social Services	373	373	-	-	14	3.9%	24	6.5%	39	10.3%	940	97.9%	(97.4%)
Sport And Recreation	200	200	-	-	-	-	-	-	-	-	-	55.2%	-
Public Safety	2 554	2 554	-	-	238	9.3%	17	.7%	255	10.0%	135	15.7%	(87.4%)
Housing	302	302	-	-	26	8.6%	124	41.1%	150	49.7%	490	36.8%	(74.7%)
Health	53	53	-	-	36	67.8%	9	16.8%	45	84.6%	171	70.6%	(94.8%)
Economic and Environmental Services	3 823	3 823	113	3.0%	27	.7%	79	2.1%	219	5.7%	54	3.6%	46.8%
Planning and Development	812	812	97	11.9%	8	1.0%	52	6.4%	157	19.3%	54	4.4%	(3.7%)
Road Transport	3 011	3 011	16	.5%	19	.6%	27	.9%	63	2.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 162	3 162	4	.1%	323	10.2%	32	1.0%	359	11.3%	131	32.9%	(75.5%)
Electricity	1 058	1 058	4	.4%	4	.4%	20	1.9%	29	2.7%	-	(11.0%)	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	547	547	-	-	43	7.9%	8	1.5%	52	9.5%	125	29.2%	(93.4%)
Waste Management	1 558	1 558	-	-	275	17.7%	4	.2%	279	17.9%	5	45.9%	(29.3%)
Other	375	375	-	-	45	12.0%	5	1.4%	50	13.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	-	742 882	250 185	-	80 643	-	-	-	330 828	44.5%	164 930	72.1%	(100.0%)
Property rates, penalties and collection charges	-	304 417	129 263	-	58 873	-	-	-	188 135	61.8%	91 874	94.7%	(100.0%)
Service charges	-	161 088	53 939	-	12 491	-	-	-	66 430	41.2%	23 135	60.2%	(100.0%)
Other revenue	-	29 693	9 065	-	7 106	-	-	-	16 171	54.5%	17 116	33.1%	(100.0%)
Government - operating	-	142 384	54 403	-	-	-	-	-	54 403	38.2%	29 392	85.5%	(100.0%)
Government - capital	-	97 940	-	-	0	-	-	-	0	-	-	12.2%	-
Interest	-	7 361	3 515	-	2 173	-	-	-	5 688	77.3%	3 413	67.7%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(641 893)	141 348	-	(22 534)	-	-	-	118 814	(18.5%)	(146 383)	90.3%	(100.0%)
Suppliers and employees	-	(630 558)	139 346	-	(20 004)	-	-	-	119 342	(18.9%)	(145 414)	92.5%	(100.0%)
Finance charges	-	(5 398)	-	-	(2 437)	-	-	-	(2 437)	45.1%	-	14.7%	-
Transfers and grants	-	(5 937)	2 002	-	(94)	-	-	-	1 909	(32.1%)	(969)	117.3%	(100.0%)
Net Cash from/(used) Operating Activities	-	100 988	391 534	-	58 109	-	-	-	449 642	445.2%	18 547	47.4%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	942	-	(8 237)	-	-	-	(7 295)	-	2 867	109.0%	(100.0%)
Proceeds on disposal of PPE	-	-	942	-	-	-	-	-	942	-	2 867	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	(8 237)	-	-	-	(8 237)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(127 695)	-	-	(80)	-	-	-	(80)	.1%	-	-	-
Capital assets	-	(127 695)	-	-	(80)	-	-	-	(80)	.1%	-	-	-
Net Cash from/(used) Investing Activities	-	(127 695)	942	-	(8 317)	-	-	-	(7 375)	5.8%	2 867	(2.3%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	846	-	-	25 911	-	-	-	25 911	3 062.7%	-	22.5%	-
Short term loans	-	-	-	-	(898)	-	-	-	(898)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	6 740	-	-	-	6 740	-	-	-	-
Increase (decrease) in consumer deposits	-	846	-	-	20 069	-	-	-	20 069	2 372.3%	-	22.5%	-
Payments	-	(6 878)	-	-	32 121	-	-	-	32 121	(467.0%)	-	2.4%	-
Repayment of borrowing	-	(6 878)	-	-	32 121	-	-	-	32 121	(467.0%)	-	2.4%	-
Net Cash from/(used) Financing Activities	-	(6 032)	-	-	58 032	-	-	-	58 032	(962.1%)	-	(.4%)	-
Net Increase/(Decrease) in cash held	-	(32 739)	392 475	-	107 824	-	-	-	500 299	(1 528.2%)	21 414	84.4%	(100.0%)
Cash/cash equivalents at the year begin:	-	91 829	91 829	-	484 304	-	-	-	91 829	100.0%	132 452	-	(100.0%)
Cash/cash equivalents at the year end:	-	59 090	484 304	-	592 128	-	-	-	592 128	1 002.1%	153 866	47.2%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 956	66.9%	2 331	17.4%	240	1.8%	1 860	13.9%	13 386	6.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 735	23.8%	10 205	8.2%	6 090	4.9%	79 161	63.2%	125 191	60.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 038	20.1%	1 527	7.6%	958	4.8%	13 525	67.5%	20 048	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	102	9.1%	59	5.3%	54	4.8%	910	80.9%	1 126	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	857	3.4%	829	3.3%	801	3.2%	22 873	90.2%	25 361	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 041	15.0%	1 036	5.1%	716	3.5%	15 519	76.4%	20 312	9.9%	-	-	-	-
Total By Income Source	46 729	22.7%	15 986	7.8%	8 859	4.3%	133 849	65.2%	205 423	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 164	16.2%	409	5.7%	89	1.2%	5 518	76.8%	7 181	3.5%	-	-	-	-
Commercial	13 424	33.6%	3 698	9.2%	1 807	4.5%	21 057	52.7%	39 986	19.5%	-	-	-	-
Households	31 518	19.6%	11 839	7.4%	6 957	4.3%	110 650	68.7%	160 963	78.4%	-	-	-	-
Other	623	(23.0%)	41	(1.5%)	6	(.2%)	(3 376)	124.8%	(2 706)	(1.3%)	-	-	-	-
Total By Customer Group	46 729	22.7%	15 986	7.8%	8 859	4.3%	133 849	65.2%	205 423	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	807 854	886 502	246 318	30.5%	217 588	26.9%	90 173	10.2%	554 079	62.5%	219 486	83.2%	(58.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	300 751	362 121	58 713	19.5%	64 317	21.4%	49 216	13.6%	172 245	47.6%	65 541	65.1%	(24.9%)
Service charges - sanitation revenue	107 110	100 791	26 528	24.8%	25 835	24.1%	26 814	26.6%	79 177	78.6%	26 413	72.9%	1.5%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 485	1 801	481	32.4%	332	22.4%	356	19.8%	1 169	64.9%	694	97.6%	(48.6%)
Interest earned - external investments	5 506	13 896	3 533	64.2%	2 485	45.1%	5 938	42.7%	11 955	86.0%	2 993	102.5%	98.4%
Interest earned - outstanding debtors	3 597	3 464	694	19.3%	768	21.3%	1 660	47.9%	3 122	90.1%	1 534	86.1%	8.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 544	378 071	157 955	41.4%	121 945	32.0%	4 309	1.1%	284 209	75.2%	119 858	100.1%	(96.4%)
Other own revenue	7 862	26 358	(1 586)	(20.2%)	1 908	24.3%	1 881	7.1%	2 202	8.4%	2 453	131.9%	(23.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	804 588	873 793	185 060	23.0%	204 045	25.4%	201 028	23.0%	590 134	67.5%	171 127	66.1%	17.5%
Employee related costs	290 324	309 766	69 192	23.8%	72 225	24.9%	71 796	23.2%	213 214	68.8%	65 348	71.4%	9.9%
Remuneration of councillors	9 916	11 067	2 274	22.9%	2 169	21.9%	2 636	23.8%	7 079	64.0%	2 380	55.4%	10.8%
Debt impairment	23 072	23 069	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 285	116 321	42 231	60.1%	42 700	60.8%	42 785	36.8%	127 716	109.8%	14 950	72.2%	186.2%
Finance charges	18 952	18 946	2 060	10.9%	3 074	16.2%	21	.1%	5 155	27.2%	3 292	53.8%	(99.4%)
Bulk purchases	69 255	69 255	10 640	15.4%	14 674	21.2%	15 171	21.9%	40 485	58.5%	14 000	72.4%	8.4%
Other Materials	9 067	9 067	542	6.0%	1 895	20.9%	1 334	14.7%	3 771	41.6%	2 759	72.7%	(51.6%)
Contracted services	22 337	23 121	4 802	21.5%	3 669	16.4%	12 321	53.3%	20 793	89.9%	4 152	59.9%	196.8%
Transfers and grants	95 190	90 583	13 294	14.0%	15 667	16.5%	15 241	16.8%	44 202	48.8%	26 411	77.6%	(42.3%)
Other expenditure	196 191	202 598	40 024	20.4%	47 972	24.5%	39 723	19.6%	127 720	63.0%	37 835	58.5%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 265	12 709	61 257		13 543		(110 855)		(36 055)		48 359		
Transfers recognised - capital	354 998	364 437	89 296	25.2%	98 964	27.9%	56 749	15.6%	245 010	67.2%	43 813	63.2%	29.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	358 264	377 146	150 553		112 507		(54 106)		208 955		92 173		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	358 264	377 146	150 553		112 507		(54 106)		208 955		92 173		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	358 264	377 146	150 553		112 507		(54 106)		208 955		92 173		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	358 264	377 146	150 553		112 507		(54 106)		208 955		92 173		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	396 653	416 367	52 774	13.3%	93 545	23.6%	45 667	11.0%	191 986	46.1%	47 672	53.6%	(4.2%)
National Government	354 998	363 937	51 736	14.6%	88 973	25.1%	43 866	12.1%	184 575	50.7%	45 735	54.4%	(4.1%)
Provincial Government	-	5 000	-	-	-	-	-	-	-	-	643	29.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	354 998	368 937	51 736	14.6%	88 973	25.1%	43 866	11.9%	184 575	50.0%	46 378	53.0%	(5.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 655	47 430	1 038	2.5%	4 571	11.0%	1 802	3.8%	7 411	15.6%	1 294	73.5%	39.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	396 653	416 367	52 774	13.3%	93 545	23.6%	45 657	11.0%	191 976	46.1%	47 672	53.6%	(4.2%)
Governance and Administration	27 375	24 835	1 038	3.8%	4 403	16.1%	1 767	7.1%	7 207	29.0%	1 441	37.0%	22.6%
Executive & Council	1 055	55	-	-	13	1.2%	13	23.9%	26	46.8%	-	-	(100.0%)
Budget & Treasury Office	20	480	-	-	6	29.8%	-	-	6	1.2%	-	-	-
Corporate Services	26 300	24 300	1 038	3.9%	4 384	16.7%	1 754	7.2%	7 176	29.5%	1 441	37.0%	21.7%
Community and Public Safety	3 000	6 000	-	-	-	-	-	-	-	-	494	48.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	6 000	-	-	-	-	-	-	-	-	494	48.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	680	1 509	-	-	169	24.8%	35	2.3%	204	13.5%	1	32.7%	2 669.3%
Planning and Development	680	1 509	-	-	169	24.8%	35	2.3%	204	13.5%	1	32.7%	2 669.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	365 598	384 024	51 736	14.2%	88 973	24.3%	43 856	11.4%	184 565	48.1%	45 735	54.0%	(4.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	308 829	327 186	44 925	14.5%	77 362	25.0%	35 329	10.8%	157 616	48.2%	37 913	53.0%	(6.8%)
Waste Water Management	56 769	56 838	6 811	12.0%	11 612	20.5%	8 527	15.0%	26 949	47.4%	7 822	61.4%	9.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 108 112	1 185 314	383 017	34.6%	345 781	31.2%	281 514	23.8%	1 010 312	85.2%	315 658	97.6%	(10.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	354 839	402 733	81 612	23.0%	79 659	22.4%	75 889	18.8%	237 161	58.9%	79 060	74.1%	(4.0%)
Other revenue	8 131	25 270	12 069	148.4%	14 468	177.9%	6 436	25.5%	32 973	130.5%	42 397	-	(84.8%)
Government - operating	381 544	378 071	158 150	41.5%	113 660	29.8%	92 480	24.5%	364 290	96.4%	86 960	68.8%	6.3%
Government - capital	355 678	364 137	130 332	36.6%	136 720	38.4%	104 856	28.8%	371 908	102.1%	105 852	90.2%	(.9%)
Interest	7 919	15 104	853	10.8%	1 274	16.1%	1 853	12.3%	3 979	26.3%	1 388	69.2%	33.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(708 477)	(734 013)	(159 465)	22.5%	(160 828)	22.7%	(164 870)	22.5%	(485 164)	66.1%	(175 920)	82.0%	(6.3%)
Suppliers and employees	(594 335)	(625 984)	(150 259)	25.3%	(149 016)	25.1%	(150 665)	24.1%	(449 940)	71.9%	(157 140)	81.0%	(4.1%)
Finance charges	(18 952)	(18 946)	(2 019)	10.7%	(2 940)	15.5%	(2 775)	14.6%	(7 734)	40.8%	(2 957)	65.7%	(6.2%)
Transfers and grants	(95 190)	(89 083)	(7 187)	7.6%	(8 872)	9.3%	(11 431)	12.8%	(27 490)	30.9%	(15 823)	104.1%	(27.8%)
Net Cash from/(used) Operating Activities	399 635	451 301	223 551	55.9%	184 953	46.3%	116 644	25.8%	525 149	116.4%	139 738	119.8%	(16.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(20 000)	-	(20 000)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(20 000)	-	(20 000)	-	-	-	(100.0%)
Payments	(337 895)	(416 367)	(80 853)	23.9%	(106 348)	31.5%	(52 031)	12.5%	(239 232)	57.5%	(50 694)	68.4%	2.6%
Capital assets	(337 895)	(416 367)	(80 853)	23.9%	(106 348)	31.5%	(52 031)	12.5%	(239 232)	57.5%	(50 694)	68.4%	2.6%
Net Cash from/(used) Investing Activities	(337 895)	(416 367)	(80 853)	23.9%	(106 348)	31.5%	(72 031)	17.3%	(259 232)	62.3%	(50 694)	68.4%	42.1%
Cash Flow from Financing Activities													
Receipts	979	979	163	16.6%	78	7.9%	(60)	(6.2%)	180	18.4%	61	2.3%	(198.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	979	979	163	16.6%	78	7.9%	(60)	(6.2%)	180	18.4%	61	2.3%	(198.3%)
Payments	(18 754)	(18 754)	(3 177)	16.9%	(4 493)	24.0%	(6 022)	32.1%	(13 692)	73.0%	(5 120)	76.4%	17.6%
Repayment of borrowing	(18 754)	(18 754)	(3 177)	16.9%	(4 493)	24.0%	(6 022)	32.1%	(13 692)	73.0%	(5 120)	76.4%	17.6%
Net Cash from/(used) Financing Activities	(17 775)	(17 775)	(3 014)	17.0%	(4 415)	24.8%	(6 083)	34.2%	(13 512)	76.0%	(5 058)	203.6%	20.2%
Net Increase/(Decrease) in cash held	43 965	17 159	139 684	317.7%	74 190	168.7%	38 530	224.5%	252 405	1 470.9%	83 985	762.5%	(54.1%)
Cash/cash equivalents at the year begin:	190 605	246 549	198 086	103.9%	337 770	177.2%	411 961	167.1%	198 086	80.3%	299 692	92.5%	37.5%
Cash/cash equivalents at the year end:	234 571	263 709	337 770	144.0%	411 961	175.6%	450 491	170.8%	450 491	170.8%	383 677	193.3%	17.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	253	100.0%	-	-	-	-	-	-	253	2.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 136	135.0%	(34)	(.3%)	24	.2%	(3 655)	(34.9%)	10 471	97.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 390	134.2%	(34)	(.3%)	24	.2%	(3 655)	(34.1%)	10 724	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	145 713	151 953	50 585	34.7%	39 061	26.8%	34 658	22.8%	124 305	81.8%	31 536	90.7%	9.9%
Property rates	20 970	26 970	6 495	31.0%	7 264	34.6%	5 681	21.1%	19 439	72.1%	6 696	77.9%	(15.2%)
Property rates - penalties and collection charges	1 500	1 500	402	26.8%	141	9.4%	-	-	543	36.2%	445	80.4%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	1 830	463	25.0%	453	24.5%	422	23.1%	1 338	73.1%	455	74.6%	(7.3%)
Service charges - other	-	-	2	-	1	-	1	-	4	-	0	-	78.5%
Rental of facilities and equipment	300	540	140	46.8%	129	43.1%	98	18.1%	368	68.1%	137	108.3%	(28.5%)
Interest earned - external investments	800	1 050	340	42.5%	439	54.8%	-	-	779	74.2%	284	87.8%	(100.0%)
Interest earned - outstanding debtors	10 000	10 000	3 611	36.1%	1 392	13.9%	3 162	31.6%	8 165	81.7%	3 590	87.0%	(11.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	101	23	22.7%	17	17.3%	19	18.4%	59	58.4%	16	55.7%	13.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 350	2 150	517	22.0%	366	15.6%	-	-	882	41.0%	783	89.6%	(100.0%)
Transfers recognised - operational	107 546	107 546	38 519	35.8%	28 610	26.6%	24 417	22.7%	91 546	85.1%	19 090	96.1%	27.9%
Other own revenue	296	266	73	24.8%	248	83.8%	860	323.2%	1 181	444.0%	39	75.7%	2 108.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	140 213	125 953	28 381	20.2%	32 072	22.9%	28 569	22.7%	89 022	70.7%	23 572	65.1%	21.2%
Employee related costs	49 726	53 476	12 432	25.0%	15 162	30.5%	13 166	24.6%	40 760	76.2%	11 255	70.4%	17.0%
Remuneration of councillors	8 305	8 305	1 864	22.4%	1 900	22.9%	2 182	26.3%	5 946	71.6%	1 819	68.3%	19.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	9 000	4 230	42.3%	4 498	45.0%	-	-	8 728	97.0%	3 490	118.3%	(100.0%)
Finance charges	1 750	1 750	490	28.0%	47	2.7%	-	-	538	30.7%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 418	29 343	5 094	11.0%	4 869	10.5%	7 857	26.8%	17 820	60.7%	-	-	(100.0%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 015	24 080	4 271	19.4%	5 596	25.4%	5 364	22.3%	15 231	63.3%	7 007	127.5%	(23.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 500	26 000	22 204		6 988		6 090		35 282		7 964		
Transfers recognised - capital	26 764	26 764	14 000	52.3%	13 000	48.6%	7 764	29.0%	34 764	129.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 264	52 764	36 204		19 988		13 854		70 046		7 964		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 264	52 764	36 204		19 988		13 854		70 046		7 964		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 264	52 764	36 204		19 988		13 854		70 046		7 964		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 264	52 764	36 204		19 988		13 854		70 046		7 964		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	32 264	44 096	16 247	50.4%	13 178	40.8%	6 401	14.5%	35 826	81.2%	5 292	60.8%	20.9%
National Government	26 764	26 764	15 283	57.1%	12 886	48.1%	4 233	15.8%	32 402	121.1%	5 188	63.1%	(18.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 764	26 764	15 283	57.1%	12 886	48.1%	4 233	15.8%	32 402	121.1%	5 188	63.1%	(18.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 500	17 332	965	17.5%	292	5.3%	2 168	12.5%	3 425	19.8%	104	52.2%	1 989.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 264	44 096	16 247	50.4%	13 178	40.8%	6 401	14.5%	35 826	81.2%	5 292	60.8%	20.9%
Governance and Administration	5 500	7 090	860	15.6%	430	7.8%	2 002	28.2%	3 291	46.4%	84	135.0%	2 290.6%
Executive & Council	5 500	5 500	179	3.3%	292	5.3%	2 002	36.4%	2 473	45.0%	84	135.0%	2 290.6%
Budget & Treasury Office	-	1 590	680	-	138	-	-	-	818	51.5%	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 340	19 296	9 099	73.7%	6 007	48.7%	3 248	16.8%	18 354	95.1%	2 057	54.0%	58.0%
Community & Social Services	8 132	19 296	9 099	111.9%	6 007	73.9%	3 248	16.8%	18 354	95.1%	2 057	84.5%	58.0%
Sport And Recreation	4 208	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 424	17 710	6 289	43.6%	5 782	40.1%	727	4.1%	12 798	72.3%	1 697	40.2%	(57.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 424	17 710	6 289	43.6%	5 782	40.1%	727	4.1%	12 798	72.3%	1 697	40.2%	(57.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	959	-	424	-	1 383	-	1 455	-	(70.9%)
Electricity	-	-	-	-	959	-	424	-	1 383	-	1 455	-	(70.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	165 645	170 685	77 389	46.7%	49 920	30.1%	38 982	22.8%	166 291	97.4%	39 756	97.1%	(1.9%)
Property rates, penalties and collection charges	18 000	22 800	7 402	41.1%	3 813	21.2%	5 861	25.7%	17 076	74.9%	3 346	75.2%	75.2%
Service charges	1 480	1 464	266	18.0%	86	5.8%	-	-	353	24.1%	287	55.3%	(100.0%)
Other revenue	3 055	3 061	6 434	210.6%	3 983	130.4%	1 111	36.3%	11 528	376.6%	1 938	60.5%	(42.7%)
Government - operating	107 546	107 546	38 519	35.8%	28 780	26.8%	24 247	22.5%	91 546	85.1%	19 090	96.1%	27.0%
Government - capital	26 764	26 764	22 000	82.2%	13 000	48.6%	7 764	29.0%	42 764	159.8%	14 235	109.6%	(45.5%)
Interest	8 800	9 050	2 768	31.5%	257	2.9%	-	-	3 025	33.4%	859	951.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 967)	(133 213)	(79 315)	61.5%	(62 878)	48.8%	(55 193)	41.4%	(197 386)	148.2%	(50 694)	170.6%	8.9%
Suppliers and employees	(127 217)	(129 963)	(79 315)	62.3%	(62 878)	49.4%	(55 193)	42.5%	(197 386)	151.9%	(50 694)	175.2%	8.9%
Finance charges	(1 750)	(1 750)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 678	37 472	(1 926)	(5.3%)	(12 958)	(35.3%)	(16 211)	(43.3%)	(31 094)	(83.0%)	(10 938)	(110.1%)	48.2%
Cash Flow from Investing Activities													
Receipts	-	-	20 550	-	29 900	-	22 725	-	73 175	-	16 020	-	41.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	16 020	-	(100.0%)
Decrease (increase) in non-current investments	-	-	20 550	-	29 900	-	22 725	-	73 175	-	-	-	(100.0%)
Payments	(32 264)	(39 687)	(18 199)	56.4%	(15 779)	48.9%	(6 563)	16.5%	(40 540)	102.1%	(5 760)	65.3%	13.9%
Capital assets	(32 264)	(39 687)	(18 199)	56.4%	(15 779)	48.9%	(6 563)	16.5%	(40 540)	102.1%	(5 760)	65.3%	13.9%
Net Cash from/(used) Investing Activities	(32 264)	(39 687)	2 351	(7.3%)	14 121	(43.8%)	16 162	(40.7%)	32 635	(82.2%)	10 260	(114.5%)	57.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(1 250)	(441)	14.7%	(441)	14.7%	(441)	35.3%	(1 322)	105.8%	(441)	166.3%	-
Repayment of borrowing	(3 000)	(1 250)	(441)	14.7%	(441)	14.7%	(441)	35.3%	(1 322)	105.8%	(441)	166.3%	-
Net Cash from/(used) Financing Activities	(3 000)	(1 250)	(441)	14.7%	(441)	14.7%	(441)	35.3%	(1 322)	105.8%	(441)	166.3%	-
Net Increase/(Decrease) in cash held	1 414	(3 465)	(15)	(1.1%)	723	51.1%	(489)	14.1%	218	(6.3%)	(1 120)	(6.8%)	(56.3%)
Cash/cash equivalents at the year begin:	2 427	5 679	477	19.7%	462	19.0%	1 185	20.9%	477	8.4%	1 989	12.1%	(40.4%)
Cash/cash equivalents at the year end:	3 841	2 214	462	12.0%	1 185	30.8%	695	31.4%	695	31.4%	870	35.8%	(20.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 892	1.9%	4 192	4.3%	4 516	4.6%	86 760	89.1%	97 360	100.0%	-	-	-	-
Total By Income Source	1 892	1.9%	4 192	4.3%	4 516	4.6%	86 760	89.1%	97 360	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	444	1.0%	1 538	3.4%	2 007	4.4%	41 650	91.3%	45 638	46.9%	-	-	-	-
Commercial	847	3.5%	1 736	7.2%	1 670	6.9%	19 812	82.3%	24 064	24.7%	-	-	-	-
Households	601	2.2%	918	3.3%	839	3.0%	25 299	91.5%	27 658	28.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 892	1.9%	4 192	4.3%	4 516	4.6%	86 760	89.1%	97 360	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	491	100.0%	-	-	-	-	-	-	491	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	491	100.0%	-	-	-	-	-	-	491	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	318 208	322 717	81 410	25.6%	73 015	22.9%	84 948	26.3%	239 373	74.2%	61 876	67.7%	37.3%
Property rates	141 136	143 970	42 243	29.9%	38 395	27.2%	38 427	26.7%	119 065	82.7%	27 972	65.5%	37.4%
Property rates - penalties and collection charges	6 243	6 243	681	10.9%	556	8.9%	5 175	82.9%	6 412	102.7%	4 311	97.6%	20.0%
Service charges - electricity revenue	68 177	71 427	14 201	20.8%	14 070	20.6%	16 234	22.7%	44 505	62.3%	12 097	65.6%	34.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 233	5 171	1 457	27.9%	1 453	27.8%	1 432	27.7%	4 342	84.0%	1 285	75.3%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	675	673	150	22.2%	178	26.4%	184	27.3%	513	76.2%	493	104.0%	(62.7%)
Interest earned - external investments	1 513	3 494	731	48.3%	1 187	78.5%	804	23.0%	2 722	77.9%	(67)	89.2%	(1 295.1%)
Interest earned - outstanding debtors	1 838	1 838	472	25.7%	299	16.2%	460	25.0%	1 231	67.0%	285	67.7%	61.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 372	22 435	1 189	3.9%	598	2.0%	3 903	17.4%	5 689	25.4%	1 776	19.6%	119.8%
Licences and permits	2 425	3 226	803	33.1%	724	29.8%	851	26.4%	2 378	73.7%	751	84.6%	13.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	51 426	56 642	18 465	35.9%	14 773	28.7%	16 773	29.6%	50 011	88.3%	11 196	93.7%	49.8%
Other own revenue	9 170	7 597	1 019	11.1%	782	8.5%	1 045	13.7%	2 846	37.5%	1 776	81.6%	(41.2%)
Gains on disposal of PPE	-	-	-	-	-	-	(341)	-	(341)	-	-	-	(100.0%)
Operating Expenditure	317 183	322 449	76 398	24.1%	57 699	18.2%	65 066	20.2%	199 162	61.8%	55 578	61.6%	17.1%
Employee related costs	103 729	96 424	20 295	19.6%	20 705	20.0%	20 298	21.1%	61 298	63.6%	19 102	66.5%	6.3%
Remuneration of councillors	6 726	7 092	1 694	25.2%	1 722	25.6%	2 005	28.3%	5 421	76.4%	1 433	68.2%	40.0%
Debt impairment	21 462	22 100	-	-	-	-	2 266	10.3%	2 266	10.3%	-	-	(100.0%)
Depreciation and asset impairment	11 232	11 232	2 808	25.0%	2 808	25.0%	2 808	25.0%	8 424	75.0%	2 669	75.0%	5.2%
Finance charges	4 760	4 760	1 204	25.3%	447	9.4%	1 208	25.4%	2 859	60.1%	1 235	81.6%	(2.2%)
Bulk purchases	80 432	88 632	31 983	39.8%	13 880	17.3%	17 461	19.7%	63 324	71.4%	14 203	70.7%	22.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 249	12 128	1 955	19.1%	3 094	30.2%	3 853	31.8%	8 902	73.4%	2 879	85.3%	33.8%
Transfers and grants	7 110	3 250	2 003	28.2%	1 955	27.5%	(2 013)	(61.9%)	1 946	59.9%	2 241	71.7%	(189.8%)
Other expenditure	71 482	76 831	14 456	20.2%	13 087	18.3%	17 179	22.4%	44 722	58.2%	11 817	54.8%	45.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 025	268	5 013		15 316		19 882		40 211		6 298		
Transfers recognised - capital	27 249	22 249	5 000	18.3%	6 582	24.2%	13 612	61.2%	25 194	113.2%	39 511	89.7%	(65.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 274	22 517	10 013		21 898		33 494		65 405		45 809		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 274	22 517	10 013		21 898		33 494		65 405		45 809		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 274	22 517	10 013		21 898		33 494		65 405		45 809		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 274	22 517	10 013		21 898		33 494		65 405		45 809		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	27 249	44 409	1 312	4.8%	8 947	32.8%	3 226	7.3%	13 484	30.4%	9 852	53.0%	(67.3%)
National Government	27 249	22 249	1 312	4.8%	552	2.0%	2 355	10.6%	4 219	19.0%	6 822	56.3%	(65.5%)
Provincial Government	-	-	-	-	8 395	-	(111)	-	8 284	-	3 030	50.3%	(103.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 249	22 249	1 312	4.8%	8 947	32.8%	2 245	10.1%	12 503	56.2%	9 852	52.3%	(77.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22 160	-	-	-	-	981	4.4%	981	4.4%	-	95.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 249	44 409	1 312	4.8%	8 947	32.8%	3 226	7.3%	13 484	30.4%	9 852	53.0%	(67.3%)
Governance and Administration	-	471	-	-	-	-	(111)	(23.5%)	(111)	(23.5%)	-	-	(100.0%)
Executive & Council	-	79	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	127	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	266	-	-	-	-	(111)	(41.7%)	(111)	(41.7%)	-	-	(100.0%)
Community and Public Safety	3 500	3 728	861	24.6%	0	-	(7)	(.2%)	854	22.9%	885	91.2%	(100.8%)
Community & Social Services	-	228	-	-	-	-	23	10.0%	23	10.0%	-	-	(100.0%)
Sport And Recreation	3 500	3 500	861	24.6%	0	-	(30)	(.8%)	831	23.8%	885	91.2%	(103.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 749	40 075	451	2.4%	8 947	47.7%	3 343	8.3%	12 741	31.8%	8 518	51.5%	(60.8%)
Planning and Development	-	20 031	-	-	8 395	-	958	4.8%	9 354	46.7%	2 582	52.2%	(62.9%)
Road Transport	18 749	20 044	451	2.4%	552	2.9%	2 385	11.9%	3 388	16.9%	5 936	50.1%	(59.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	135	-	-	-	-	-	-	-	-	448	50.1%	(100.0%)
Electricity	5 000	135	-	-	-	-	-	-	-	-	448	80.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	303 940	314 444	105 156	34.6%	60 458	19.9%	82 428	26.2%	248 041	78.9%	111 547	92.4%	(26.1%)
Property rates, penalties and collection charges	130 685	132 187	48 857	37.4%	21 900	16.8%	44 849	33.9%	115 606	87.5%	36 711	90.9%	22.2%
Service charges	63 867	64 546	19 327	30.3%	17 582	27.5%	13 155	20.4%	50 064	77.6%	13 974	69.8%	(5.9%)
Other revenue	27 601	33 924	10 303	37.3%	5 095	18.5%	(4 423)	(13.0%)	10 975	32.4%	8 381	97.6%	(152.8%)
Government - operating	51 426	56 426	21 570	41.9%	14 772	28.7%	19 084	33.8%	55 426	98.2%	11 196	93.7%	70.5%
Government - capital	27 249	22 249	5 000	18.3%	1 000	3.7%	7 249	32.6%	13 249	59.5%	41 157	118.5%	(82.4%)
Interest	3 112	5 112	99	3.2%	109	3.5%	2 513	49.2%	2 722	53.2%	129	47.9%	1 849.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 657)	(289 117)	(77 104)	28.2%	(70 118)	25.6%	(67 658)	23.4%	(214 879)	74.3%	(60 732)	100.4%	11.4%
Suppliers and employees	(266 547)	(197 234)	(74 926)	28.1%	(68 337)	25.6%	(64 727)	32.8%	(207 990)	105.5%	(58 872)	100.5%	9.9%
Finance charges	-	(88 632)	(1 204)	-	(507)	-	(3 232)	3.6%	(4 943)	5.6%	(1 860)	95.5%	73.7%
Transfers and grants	(7 110)	(3 250)	(974)	13.7%	(1 274)	17.9%	302	(9.3%)	(1 946)	59.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	30 283	25 327	28 052	92.6%	(9 660)	(31.9%)	14 770	58.3%	33 162	130.9%	50 815	57.1%	(70.9%)
Cash Flow from Investing Activities													
Receipts	-	-	24 989	-	(13 475)	-	(11 514)	-	-	-	-	291.1%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	24 989	-	(13 475)	-	(11 514)	-	-	-	-	291.1%	(100.0%)
Payments	(27 249)	(44 409)	(1 148)	4.2%	(8 989)	33.0%	(1 954)	4.4%	(12 091)	27.2%	(5 112)	51.8%	(61.8%)
Capital assets	(27 249)	(44 409)	(1 148)	4.2%	(8 989)	33.0%	(1 954)	4.4%	(12 091)	27.2%	(5 112)	51.8%	(61.8%)
Net Cash from/(used) Investing Activities	(27 249)	(44 409)	23 841	(87.5%)	(22 464)	82.4%	(13 467)	30.3%	(12 091)	27.2%	(5 112)	(15.2%)	163.4%
Cash Flow from Financing Activities													
Receipts	-	69	9	-	(12)	-	8	10.9%	4	6.5%	27	-	(71.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	69	9	-	(12)	-	8	10.9%	4	6.5%	27	-	(71.9%)
Payments	(2 650)	(2 650)	(656)	24.8%	(667)	25.2%	(689)	26.0%	(2 012)	75.9%	-	-	(100.0%)
Repayment of borrowing	(2 650)	(2 650)	(656)	24.8%	(667)	25.2%	(689)	26.0%	(2 012)	75.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(2 650)	(2 581)	(648)	24.4%	(678)	25.6%	(682)	26.4%	(2 008)	77.8%	27	2.8%	(2 639.6%)
Net Increase/(Decrease) in cash held	384	(21 663)	51 245	13 354.7%	(32 803)	(8 548.7%)	621	(2.9%)	19 063	(88.0%)	45 730	(13 240.0%)	(98.6%)
Cash/cash equivalents at the year begin:	8 377	46 652	25 115	299.8%	76 360	911.5%	43 557	93.4%	25 115	53.8%	2 624	90.8%	1 560.2%
Cash/cash equivalents at the year end:	8 761	24 989	76 360	871.6%	43 557	497.2%	44 178	176.8%	44 178	176.8%	48 353	516.8%	(8.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 508	32.5%	684	3.4%	481	2.4%	12 370	61.7%	20 043	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 241	27.0%	4 323	6.4%	2 527	3.7%	42 380	62.8%	67 471	64.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	719	24.9%	150	5.2%	125	4.3%	1 891	65.5%	2 885	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	18.8%	28	5.5%	23	4.5%	366	71.2%	514	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	78	.4%	368	1.7%	290	1.3%	21 091	96.6%	21 827	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 368)	127.3%	28	(.4%)	16	(.2%)	1 967	(26.7%)	(7 357)	(7.0%)	-	-	-	-
Total By Income Source	16 275	15.4%	5 582	5.3%	3 462	3.3%	80 064	76.0%	105 383	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	642	7.3%	299	3.4%	264	3.0%	7 633	86.4%	8 838	8.4%	-	-	-	-
Commercial	856	36.3%	83	3.5%	61	2.6%	1 357	57.6%	2 356	2.2%	-	-	-	-
Households	14 645	18.8%	4 585	5.9%	2 637	3.4%	56 011	71.9%	77 878	73.9%	-	-	-	-
Other	132	.8%	615	3.8%	499	3.1%	15 064	92.4%	16 309	15.5%	-	-	-	-
Total By Customer Group	16 275	15.4%	5 582	5.3%	3 462	3.3%	80 064	76.0%	105 383	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4	25.0%	12	75.0%	-	-	-	-	16	100.0%
Total	4	25.0%	12	75.0%	-	-	-	-	16	100.0%

Contact Details

Municipal Manager	Mr Steve Simpson	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	120 818	126 811	32 464	26.9%	21 644	17.9%	25 573	20.2%	79 681	62.8%	23 148	53.9%	10.5%
Property rates	11 929	10 478	2 670	22.4%	2 715	22.8%	2 713	25.9%	8 098	77.3%	2 462	62.7%	10.2%
Property rates - penalties and collection charges	2 766	2 166	665	24.0%	681	24.6%	687	31.7%	2 033	93.9%	360	50.9%	90.8%
Service charges - electricity revenue	57 150	51 777	12 398	21.7%	11 898	20.8%	11 553	22.3%	35 849	69.2%	10 656	45.8%	8.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 222	3 222	812	25.2%	801	24.9%	804	24.9%	2 417	75.0%	659	66.6%	22.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	219	654	342	156.3%	357	162.9%	391	59.7%	1 090	166.6%	315	1 367.8%	23.9%
Interest earned - external investments	524	424	166	31.7%	18	3.5%	25	5.9%	209	49.4%	386	246.9%	(93.5%)
Interest earned - outstanding debtors	2 349	2 084	540	23.0%	433	18.4%	591	28.3%	1 564	75.1%	101	4.5%	484.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	336	7 246	164	48.8%	70	20.8%	36	.5%	270	3.7%	-	41.6%	(100.0%)
Licences and permits	3 211	1 418	262	8.2%	307	9.6%	230	16.2%	799	56.4%	479	56.6%	(52.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	38 427	38 427	14 367	37.4%	2 197	5.7%	7 192	18.7%	23 756	61.8%	7 719	57.0%	(6.8%)
Other own revenue	685	8 915	78	11.4%	2 167	316.5%	1 352	15.2%	3 596	40.3%	10	17.0%	13 604.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	139 333	125 543	30 956	22.2%	12 332	8.9%	22 319	17.8%	65 608	52.3%	15 275	55.6%	46.1%
Employee related costs	29 168	29 496	6 985	23.9%	7 385	25.3%	7 542	25.6%	21 912	74.3%	6 985	67.8%	8.0%
Remuneration of councillors	2 261	2 534	513	22.7%	536	23.7%	3 106	122.6%	4 155	164.0%	486	45.3%	539.0%
Debt impairment	23 025	10 106	-	-	-	-	-	-	-	-	-	3.5%	-
Depreciation and asset impairment	10 367	5 371	-	-	-	-	-	-	-	-	-	-	-
Finance charges	635	-	-	-	-	-	(2 645)	-	(2 645)	-	-	-	(100.0%)
Bulk purchases	55 735	55 735	15 777	28.3%	2 193	3.9%	7 193	12.9%	25 163	45.1%	7 111	79.4%	1.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 659	4 929	3 373	50.6%	1 160	17.4%	3 699	75.0%	8 232	167.0%	-	51.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 483	17 372	4 309	37.5%	1 058	9.2%	3 424	19.7%	8 791	50.6%	693	(18.8%)	394.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 515)	1 268	1 507		9 312		3 254		14 073		7 873		
Transfers recognised - capital	16 595	12 295	-	-	5 050	30.4%	-	-	5 050	41.1%	-	54.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 920)	13 563	1 507		14 361		3 254		19 123		7 873		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 920)	13 563	1 507		14 361		3 254		19 123		7 873		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 920)	13 563	1 507		14 361		3 254		19 123		7 873		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 920)	13 563	1 507		14 361		3 254		19 123		7 873		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 595	14 650	12 116	73.0%	-	-	-	-	12 116	82.7%	7 312	58.4%	(100.0%)
National Government	12 295	14 650	12 116	98.5%	-	-	-	-	12 116	82.7%	7 312	74.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 295	14 650	12 116	98.5%	-	-	-	-	12 116	82.7%	7 312	57.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	-	-	-	-	-	-	-	-	-	-	85.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 595	14 650	12 116	73.0%	-	-	-	-	12 116	82.7%	7 312	58.4%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	92.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	92.7%	-
Community and Public Safety	4 300	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	4 300	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 295	14 650	12 116	98.5%	-	-	-	-	12 116	82.7%	5 912	69.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 295	14 650	12 116	98.5%	-	-	-	-	12 116	82.7%	5 912	69.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	1 399	85.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	1 399	86.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	111 422	120 469	38 956	35.0%	23 210	20.8%	-	-	62 167	51.6%	28 884	71.3%	(100.0%)
Property rates, penalties and collection charges	11 116	10 104	3 335	30.0%	2 264	20.4%	-	-	5 599	55.4%	2 798	68.6%	(100.0%)
Service charges	42 260	43 980	13 477	31.9%	7 939	18.8%	-	-	21 416	48.7%	11 916	62.4%	(100.0%)
Other revenue	4 450	13 158	953	21.4%	648	14.6%	-	-	1 601	12.2%	1 566	147.1%	(100.0%)
Government - operating	38 427	38 424	13 485	35.1%	12 033	31.3%	-	-	25 517	66.4%	6 726	90.8%	(100.0%)
Government - capital	12 295	12 295	7 000	56.9%	-	-	-	-	7 000	56.9%	5 417	57.1%	(100.0%)
Interest	2 873	2 508	706	24.6%	327	11.4%	-	-	1 033	41.2%	461	60.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 939)	(110 067)	(30 808)	29.1%	(8 808)	8.3%	-	-	(39 617)	36.0%	(21 680)	85.9%	(100.0%)
Suppliers and employees	(105 304)	(110 067)	(30 808)	29.3%	(8 808)	8.4%	-	-	(39 617)	36.0%	(21 680)	86.1%	(100.0%)
Finance charges	(635)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 483	10 402	8 148	148.6%	14 402	262.7%	-	-	22 550	216.8%	7 204	29.3%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 295)	(14 650)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(12 295)	(14 650)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(12 295)	(14 650)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(70)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(70)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 882)	(4 248)	8 148	(118.4%)	14 402	(209.3%)	-	-	22 550	(530.8%)	7 204	85.8%	(100.0%)
Cash/cash equivalents at the year begin:	13 766	12 175	-	-	8 148	59.2%	-	-	-	-	2 598	-	(100.0%)
Cash/cash equivalents at the year end:	6 884	7 927	8 148	118.4%	22 550	327.6%	-	-	22 550	284.5%	9 802	71.2%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	795	45.8%	425	24.5%	426	24.6%	90	5.2%	1 736	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	575	30.9%	451	24.2%	414	22.3%	421	22.6%	1 861	29.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	378	32.1%	270	22.9%	266	22.6%	263	22.4%	1 177	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	25.0%	3	25.0%	3	25.0%	3	25.0%	11	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	342	21.1%	430	26.6%	424	26.2%	422	26.1%	1 618	25.3%	-	-	-	-
Total By Income Source	2 093	32.7%	1 578	24.6%	1 534	23.9%	1 200	18.7%	6 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 093	32.7%	1 578	24.6%	1 534	23.9%	1 200	18.7%	6 404	100.0%	-	-	-	-
Total By Customer Group	2 093	32.7%	1 578	24.6%	1 534	23.9%	1 200	18.7%	6 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	8.4%	46	2.1%	1 924	89.4%	-	-	2 151	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	181	8.4%	46	2.1%	1 924	89.4%	-	-	2 151	100.0%

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	60 410	50 803	18 256	30.2%	14 222	23.5%	13 712	27.0%	46 189	90.9%	10 904	99.8%	25.8%
Property rates	1 200	4 506	2 996	249.7%	501	41.8%	501	11.1%	3 999	88.7%	481	105.0%	4.1%
Property rates - penalties and collection charges	-	-	1	-	0	-	-	-	2	-	1	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	41	51	11	27.2%	11	27.2%	11	21.9%	34	65.8%	10	75.8%	13.0%
Rental of facilities and equipment	466	466	123	26.3%	121	26.0%	125	26.7%	368	79.1%	123	44.2%	1.5%
Interest earned - external investments	200	600	234	116.9%	203	101.6%	228	38.0%	665	110.8%	148	68.2%	54.3%
Interest earned - outstanding debtors	120	120	111	92.8%	115	95.7%	149	124.0%	375	312.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 279	-	2	-	-	-	-	-	2	-	2	101.6%	(100.0%)
Licences and permits	42	42	14	33.0%	8	18.4%	9	21.3%	31	72.7%	8	72.0%	11.0%
Agency services	38	38	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 651	44 031	14 663	33.6%	13 203	30.2%	12 566	28.5%	40 432	91.8%	9 134	122.9%	37.6%
Other own revenue	8 373	949	102	1.2%	59	.7%	123	12.9%	283	29.8%	997	22.3%	(87.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	60 411	70 136	17 177	28.4%	19 353	32.0%	13 014	18.6%	49 544	70.6%	10 339	100.9%	25.9%
Employee related costs	18 399	19 412	4 470	24.3%	5 541	30.1%	1 192	6.1%	11 202	57.7%	4 273	75.7%	(72.1%)
Remuneration of councillors	2 200	2 186	446	20.3%	485	22.0%	219	10.0%	1 150	52.6%	304	53.3%	(27.9%)
Debt impairment	350	350	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 800	6 811	-	-	-	-	-	-	-	-	-	-	-
Finance charges	264	256	69	26.1%	66	25.0%	23	8.8%	157	61.4%	6	56.4%	288.4%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	950	950	370	39.0%	269	28.3%	382	40.2%	1 021	107.5%	(127)	29.2%	(399.7%)
Transfers and grants	5 633	3 016	7 003	124.3%	5 955	105.7%	219	7.3%	13 178	436.9%	2 939	1 747.6%	(92.5%)
Other expenditure	28 815	37 155	4 819	16.7%	7 037	24.4%	10 979	29.5%	22 835	61.5%	2 944	65.1%	272.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1)	(19 334)	1 079		(5 131)		698		(3 354)		565		
Transfers recognised - capital	12 063	12 063	5 150	42.7%	6 394	53.0%	2 710	22.5%	14 255	118.2%	804	84.6%	237.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 062	(7 271)	6 229		1 263		3 408		10 901		1 369		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 062	(7 271)	6 229		1 263		3 408		10 901		1 369		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 062	(7 271)	6 229		1 263		3 408		10 901		1 369		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 062	(7 271)	6 229		1 263		3 408		10 901		1 369		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 353	13 353	1 073	8.0%	14	.1%	2 522	18.9%	3 609	27.0%	587	109.5%	330.0%
National Government	12 063	12 063	1 064	8.8%	14	.1%	2 398	19.9%	3 476	28.8%	493	93.5%	386.2%
Provincial Government	-	-	9	-	-	-	-	-	9	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 063	12 063	1 073	8.9%	14	.1%	2 398	19.9%	3 485	28.9%	493	110.9%	386.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	93	-	(100.0%)
Internally generated funds	1 290	1 290	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	124	-	124	-	-	-	(100.0%)
Capital Expenditure Standard Classification	13 353	13 353	1 073	8.0%	14	.1%	2 522	18.9%	3 609	27.0%	587	109.5%	330.0%
Governance and Administration	80	80	16	19.6%	14	17.2%	135	169.3%	165	206.1%	59	54.9%	131.0%
Executive & Council	40	40	-	-	4	11.0%	128	320.5%	133	331.5%	15	102.5%	782.9%
Budget & Treasury Office	-	-	16	-	9	-	2	-	27	-	31	-	(93.7%)
Corporate Services	40	40	-	-	-	-	5	13.1%	5	13.1%	13	22.9%	(59.9%)
Community and Public Safety	27	27	9	34.1%	-	-	632	2 330.5%	641	2 364.5%	-	-	(100.0%)
Community & Social Services	27	27	9	34.1%	-	-	632	2 330.5%	641	2 364.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 246	13 246	1 048	7.9%	-	-	1 755	13.3%	2 804	21.2%	528	110.7%	232.5%
Planning and Development	3 981	3 981	589	14.8%	-	-	1 755	44.1%	2 344	58.9%	528	147.7%	232.5%
Road Transport	9 265	9 265	459	5.0%	-	-	-	-	459	5.0%	-	53.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	71 773	63 717	30 187	42.1%	19 234	26.8%	16 639	26.1%	66 060	103.7%	11 827	83.9%	40.7%
Property rates, penalties and collection charges	1 200	2 564	2 732	227.6%	492	41.0%	731	28.5%	3 954	154.2%	602	49.2%	21.4%
Service charges	41	41	-	-	-	-	-	-	-	-	10	-	(100.0%)
Other revenue	14 498	4 804	639	4.4%	226	1.6%	241	5.0%	1 106	23.0%	1 115	24.7%	(78.4%)
Government - operating	43 651	43 651	17 687	40.5%	11 358	26.0%	10 068	23.1%	39 112	89.6%	9 149	93.1%	10.0%
Government - capital	12 063	12 063	9 012	74.7%	7 113	59.0%	5 438	45.1%	21 563	178.8%	804	96.5%	576.2%
Interest	320	594	118	36.9%	45	14.2%	161	27.1%	324	54.6%	148	70.1%	9.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 261)	(50 611)	(14 001)	24.9%	(16 070)	28.6%	(13 473)	26.6%	(43 544)	86.0%	(10 339)	100.2%	30.3%
Suppliers and employees	(50 364)	(47 339)	(7 755)	15.4%	(9 154)	18.2%	(9 110)	19.2%	(26 019)	55.0%	(7 186)	81.3%	26.8%
Finance charges	(264)	(256)	(30)	11.2%	-	-	(7)	2.6%	(36)	14.2%	(6)	63.1%	14.9%
Transfers and grants	(5 633)	(3 016)	(6 216)	110.4%	(6 916)	122.8%	(4 357)	144.4%	(17 488)	579.8%	(3 147)	150.1%	38.4%
Net Cash from/(used) Operating Activities	15 513	13 106	16 186	104.3%	3 165	20.4%	3 165	24.2%	22 516	171.8%	1 489	(205.7%)	112.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 063)	(14 525)	(1 397)	11.6%	(215)	1.8%	(1)	-	(1 613)	11.1%	-	-	(100.0%)
Capital assets	(12 063)	(14 525)	(1 397)	11.6%	(215)	1.8%	(1)	-	(1 613)	11.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(12 063)	(14 525)	(1 397)	11.6%	(215)	1.8%	(1)	-	(1 613)	11.1%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(744)	(498)	(120)	16.1%	(123)	16.5%	(126)	25.4%	(369)	74.0%	(134)	-	(5.7%)
Repayment of borrowing	(744)	(498)	(120)	16.1%	(123)	16.5%	(126)	25.4%	(369)	74.0%	(134)	-	(5.7%)
Net Cash from/(used) Financing Activities	(744)	(498)	(120)	16.1%	(123)	16.5%	(126)	25.4%	(369)	74.0%	(134)	-	(5.7%)
Net Increase/(Decrease) in cash held	2 706	(1 918)	14 670	542.2%	2 827	104.5%	3 038	(158.4%)	20 534	(1 070.8%)	1 355	(219.5%)	124.2%
Cash/cash equivalents at the year begin:	7 660	4 644	4 670	61.0%	19 340	252.5%	22 166	477.3%	4 670	100.6%	(659)	-	(3 462.5%)
Cash/cash equivalents at the year end:	10 366	2 726	19 340	186.6%	22 166	213.8%	25 204	924.5%	25 204	924.5%	695	21.9%	3 524.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	132	7.6%	90	5.2%	41	2.4%	1 463	84.8%	1 726	30.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	118	3.0%	114	2.9%	26	.7%	3 694	93.4%	3 953	69.6%	-	-	-	-
Total By Income Source	250	4.4%	204	3.6%	67	1.2%	5 157	90.8%	5 679	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	45	1.4%	48	1.5%	1	-	3 197	97.1%	3 292	58.0%	-	-	-	-
Commercial	185	8.4%	145	6.6%	58	2.6%	1 816	82.4%	2 204	38.8%	-	-	-	-
Households	19	10.6%	12	6.4%	8	4.4%	144	78.6%	183	3.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	250	4.4%	204	3.6%	67	1.2%	5 157	90.8%	5 679	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	100.0%	-	-	-	-	-	-	6	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6	100.0%	-	-	-	-	-	-	6	100.0%

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	4 036 592	4 253 163	1 102 342	27.3%	976 027	24.2%	983 520	23.1%	3 061 889	72.0%	803 512	73.8%	22.4%
Property rates	743 113	753 517	187 867	25.3%	175 933	23.7%	186 659	24.8%	550 459	73.1%	184 240	79.8%	1.3%
Property rates - penalties and collection charges	41 349	41 349	6 546	15.8%	8 235	19.9%	5 548	13.4%	20 329	49.2%	6 175	65.1%	(10.1%)
Service charges - electricity revenue	1 865 706	1 865 706	498 223	26.7%	415 907	22.3%	436 800	23.4%	1 350 930	72.4%	363 085	72.5%	20.3%
Service charges - water revenue	467 261	595 443	115 456	24.7%	128 503	27.5%	121 932	20.5%	365 890	61.4%	122 158	86.3%	(.2%)
Service charges - sanitation revenue	139 471	139 471	28 504	20.4%	32 936	23.6%	34 368	24.6%	95 807	68.7%	34 171	76.5%	.6%
Service charges - refuse revenue	93 922	93 922	18 910	20.1%	21 879	23.3%	22 127	23.6%	62 916	67.0%	20 413	70.1%	8.4%
Service charges - other	-	-	-		-		-		-		-		
Rental of facilities and equipment	41 329	41 329	4 821	11.7%	4 813	11.6%	5 118	12.4%	14 753	35.7%	5 674	46.1%	(9.8%)
Interest earned - external investments	33 988	33 988	11 816	34.8%	7 680	22.6%	25 826	76.0%	45 322	133.3%	8 266	91.9%	212.4%
Interest earned - outstanding debtors	62 593	62 593	9 528	15.2%	20 564	32.9%	20 597	32.9%	50 689	81.0%	18 608	83.3%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17 488	17 488	3 268	18.7%	3 276	18.7%	1 924	11.0%	8 468	48.4%	2 128	50.5%	(9.6%)
Licences and permits	87	87	22	25.5%	20	22.8%	31	35.1%	73	83.4%	15	80.6%	98.2%
Agency services	632	632	117	18.6%	109	17.3%	176	27.8%	402	63.7%	112	63.4%	56.9%
Transfers recognised - operational	440 652	518 242	180 767	41.0%	153 909	34.9%	110 076	21.2%	444 752	85.8%	19 486	65.3%	464.9%
Other own revenue	78 986	79 695	36 496	46.2%	(355)	(.4%)	14 416	18.1%	50 557	63.4%	18 914	59.3%	(23.8%)
Gains on disposal of PPE	10 015	9 700	-	-	2 617	26.1%	(2 077)	(21.4%)	540	5.6%	66	7.6%	(3 270.5%)
Operating Expenditure	4 033 134	4 236 150	1 036 570	25.7%	969 207	24.0%	884 961	20.9%	2 890 739	68.2%	771 814	71.6%	14.7%
Employee related costs	956 642	956 536	213 398	22.3%	258 976	27.1%	216 232	22.6%	688 606	72.0%	202 500	74.3%	6.8%
Remuneration of councillors	42 289	42 350	9 687	22.9%	9 607	22.7%	11 261	26.6%	30 554	72.1%	9 118	69.9%	23.5%
Debt impairment	124 586	107 255	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	485 746	485 746	116 865	24.1%	116 965	24.1%	121 290	25.0%	355 120	73.1%	115 555	127.7%	5.0%
Finance charges	69 489	69 489	11 871	17.1%	17 000	24.5%	17 289	24.9%	46 160	66.4%	15 953	70.7%	8.4%
Bulk purchases	1 736 811	1 781 093	542 956	31.3%	403 532	23.2%	399 905	22.5%	1 346 393	75.6%	317 853	76.2%	25.8%
Other Materials	-	200 842	34 931	-	41 703	-	28 879	14.4%	105 513	52.5%	-	-	(100.0%)
Contracted services	18 556	25 556	14 618	78.8%	49 258	265.5%	19 697	77.1%	83 573	327.0%	5 610	85.0%	251.1%
Transfers and grants	5 854	134 035	1 478	25.2%	2 896	49.5%	1 478	1.1%	5 852	4.4%	2 326	88.8%	(36.5%)
Other expenditure	593 163	433 248	88 731	15.0%	65 685	11.1%	70 999	16.4%	225 414	52.0%	103 285	54.0%	(31.3%)
Loss on disposal of PPE	-	-	2 035	-	3 586	-	(2 068)	-	3 553	-	(387)	-	434.1%
Surplus/(Deficit)	3 458	17 013	65 772		6 819		98 559		171 150		31 698		
Transfers recognised - capital	489 060	453 347	38 754	7.9%	67 295	13.8%	81 008	17.9%	187 057	41.3%	125 246	68.7%	(35.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	492 518	470 360	104 525		74 115		179 567		358 207		156 944		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	492 518	470 360	104 525		74 115		179 567		358 207		156 944		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	492 518	470 360	104 525		74 115		179 567		358 207		156 944		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	492 518	470 360	104 525		74 115		179 567		358 207		156 944		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	709 060	710 288	72 583	10.2%	148 970	21.0%	80 232	11.3%	301 784	42.5%	173 441	48.2%	(53.7%)
National Government	489 060	284 977	52 156	10.7%	97 014	19.8%	20 405	7.2%	169 576	59.5%	112 343	53.9%	(81.8%)
Provincial Government	-	17 481	2 309	-	6 097	-	1 247	7.1%	9 654	55.2%	20 354	78.8%	(93.9%)
District Municipality	-	4 386	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	489 060	306 844	54 465	11.1%	103 111	21.1%	21 653	7.1%	179 229	58.4%	132 697	57.1%	(83.7%)
Borrowing	100 000	100 000	-	-	9 991	10.0%	33 578	33.6%	43 569	43.6%	655	2.3%	5 029.8%
Internally generated funds	120 000	303 443	18 117	15.1%	35 867	29.9%	25 001	8.2%	78 986	26.0%	40 089	50.5%	(37.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	709 060	710 288	72 583	10.2%	148 970	21.0%	80 232	11.3%	301 784	42.5%	173 441	48.2%	(53.7%)
Governance and Administration	37 860	50 469	9 661	25.5%	9 305	24.6%	12 602	25.0%	31 568	62.5%	24 985	53.7%	(49.6%)
Executive & Council	5 750	8 195	2 367	41.2%	1 633	28.4%	656	8.0%	4 657	56.8%	4 691	52.7%	(86.0%)
Budget & Treasury Office	25 710	35 836	6 263	24.4%	4 278	16.6%	11 584	32.3%	22 126	61.7%	17 914	52.1%	(35.3%)
Corporate Services	6 400	6 437	1 031	16.1%	3 394	53.0%	361	5.6%	4 785	74.3%	2 380	68.8%	(84.8%)
Community and Public Safety	83 844	51 007	9 659	11.5%	27 600	32.9%	4 577	9.0%	41 836	82.0%	24 631	56.1%	(81.4%)
Community & Social Services	23 316	4 683	16	.1%	3 107	13.3%	135	2.9%	3 258	69.6%	14 293	67.1%	(99.1%)
Sport And Recreation	33 350	40 534	9 626	28.9%	21 213	63.6%	3 658	9.0%	34 496	85.1%	9 710	48.2%	(62.3%)
Public Safety	8 333	3 533	18	.2%	427	5.1%	-	-	444	12.6%	242	19.8%	(100.0%)
Housing	17 225	2 257	-	-	2 854	16.6%	784	34.8%	3 638	161.2%	387	51.0%	102.8%
Health	1 620	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328 151	344 424	21 359	6.5%	49 360	15.0%	24 216	7.0%	94 934	27.6%	70 478	55.1%	(65.6%)
Planning and Development	8 550	51 193	8 533	99.8%	6 376	74.6%	4 180	8.2%	19 088	37.3%	4 332	52.3%	(3.5%)
Road Transport	319 601	291 611	12 825	4.0%	42 082	13.2%	19 987	6.9%	74 895	25.7%	66 146	55.6%	(69.8%)
Environmental Protection	-	1 620	-	-	902		49	3.0%	951	58.7%	-	-	(100.0%)
Trading Services	257 733	262 355	31 621	12.3%	62 610	24.3%	38 016	14.5%	132 248	50.4%	51 450	38.6%	(26.1%)
Electricity	133 000	137 891	11 192	8.4%	36 410	27.4%	20 969	15.2%	68 571	49.7%	31 927	26.1%	(34.3%)
Water	83 133	78 649	14 427	17.4%	11 913	14.3%	8 890	11.3%	35 230	44.8%	11 899	84.3%	(25.3%)
Waste Water Management	36 900	42 249	5 446	14.8%	12 936	35.1%	7 381	17.5%	25 764	61.0%	3 620	59.9%	103.9%
Waste Management	4 700	3 566	556	11.8%	1 351	28.7%	776	21.8%	2 683	75.3%	4 004	59.6%	(80.6%)
Other	1 473	2 033	282	19.2%	95	6.4%	821	40.4%	1 198	59.0%	1 896	86.8%	(56.7%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	4 129 509	3 694 157	1 255 092	30.4%	1 160 271	28.1%	1 202 343	32.5%	3 617 706	97.9%	974 257	84.0%	23.4%
Property rates, penalties and collection charges	701 467	717 447	159 755	22.8%	196 292	28.0%	161 070	22.5%	517 117	72.1%	138 181	66.5%	16.6%
Service charges	2 349 116	2 287 789	655 636	27.9%	629 007	26.8%	580 460	25.4%	1 865 104	81.5%	536 314	80.5%	8.2%
Other revenue	84 320	117 129	104 311	123.7%	105 741	125.4%	88 907	75.9%	298 960	255.2%	69 713	95.7%	27.5%
Government - operating	440 652	484 851	211 945	48.1%	109 970	25.0%	104 935	21.6%	426 850	88.0%	103 889	116.6%	1.0%
Government - capital	489 060	-	115 084	23.5%	113 630	23.2%	246 623	-	475 338	-	112 801	94.2%	118.6%
Interest	64 894	86 942	8 360	12.9%	5 630	8.7%	20 347	23.4%	34 338	39.5%	13 358	182.8%	52.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 423 155)	(3 416 827)	(1 166 400)	34.1%	(979 340)	28.6%	(812 098)	23.8%	(2 957 837)	86.6%	(762 288)	86.0%	6.5%
Suppliers and employees	(3 353 475)	(3 341 484)	(1 153 051)	34.4%	(948 882)	28.3%	(793 331)	23.7%	(2 895 264)	86.6%	(744 008)	86.1%	6.6%
Finance charges	(69 499)	(69 489)	(11 871)	17.1%	(17 000)	24.5%	(17 289)	24.9%	(46 160)	66.4%	(15 953)	77.5%	8.4%
Transfers and grants	(181)	(5 854)	(1 478)	816.5%	(13 458)	7 435.4%	(1 478)	25.2%	(16 414)	280.4%	(2 326)	87.1%	(36.5%)
Net Cash from/(used) Operating Activities	706 354	277 331	88 692	12.6%	180 931	25.6%	390 245	140.7%	659 868	237.9%	211 969	75.5%	84.1%
Cash Flow from Investing Activities													
Receipts	-	453 164	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	453 164	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(589 505)	(710 288)	(72 583)	12.3%	(148 970)	25.3%	(80 232)	11.3%	(301 784)	42.5%	(173 441)	53.4%	(53.7%)
Capital assets	(589 505)	(710 288)	(72 583)	12.3%	(148 970)	25.3%	(80 232)	11.3%	(301 784)	42.5%	(173 441)	53.4%	(53.7%)
Net Cash from/(used) Investing Activities	(589 505)	(257 124)	(72 583)	12.3%	(148 970)	25.3%	(80 232)	31.2%	(301 784)	117.4%	(173 441)	53.4%	(53.7%)
Cash Flow from Financing Activities													
Receipts	105 250	100 000	1 125	1.1%	1 806	1.7%	100 452	100.5%	103 383	103.4%	99 791	101.6%	.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	100 000	-	100 000	-	100 000	100.0%	-
Increase (decrease) in consumer deposits	5 250	100 000	1 125	21.4%	1 806	34.4%	452	.5%	3 383	3.4%	(209)	-	(315.6%)
Payments	(49 850)	(49 850)	(18 619)	37.3%	(10 946)	22.0%	(18 040)	36.2%	(47 605)	95.5%	(12 466)	83.9%	44.7%
Repayment of borrowing	(49 850)	(49 850)	(18 619)	37.3%	(10 946)	22.0%	(18 040)	36.2%	(47 605)	95.5%	(12 466)	83.9%	44.7%
Net Cash from/(used) Financing Activities	55 400	50 150	(17 493)	(31.6%)	(9 140)	(16.5%)	82 411	164.3%	55 778	111.2%	87 324	114.8%	(5.6%)
Net Increase/(Decrease) in cash held	172 249	70 357	(1 384)	(.8%)	22 821	13.2%	392 424	557.8%	413 862	588.2%	125 853	206.9%	211.8%
Cash/cash equivalents at the year begin:	951 511	842 352	842 068	88.5%	840 684	88.4%	863 505	102.5%	842 068	100.0%	958 463	100.0%	(9.9%)
Cash/cash equivalents at the year end:	1 123 760	912 709	840 684	74.8%	863 505	76.8%	1 255 930	137.6%	1 255 930	137.6%	1 084 316	114.0%	15.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 964	7.9%	29 368	4.8%	21 223	3.5%	510 172	83.8%	608 727	30.2%	-	-	219 277	36.0%
Trade and Other Receivables from Exchange Transactions - Electricity	167 146	49.0%	69 346	20.3%	8 201	2.4%	96 563	28.3%	341 255	16.9%	-	-	37 377	11.0%
Receivables from Non-exchange Transactions - Property Rates	52 594	15.0%	25 306	7.2%	13 861	4.0%	257 791	73.7%	349 552	17.3%	-	-	122 886	35.0%
Receivables from Exchange Transactions - Waste Water Management	11 592	9.1%	6 296	4.9%	3 297	2.6%	106 402	83.4%	127 587	6.3%	-	-	54 858	43.0%
Receivables from Exchange Transactions - Waste Management	6 796	9.8%	3 423	4.9%	1 822	2.6%	57 153	82.6%	69 193	3.4%	-	-	30 325	43.0%
Receivables from Exchange Transactions - Property Rental Debtors	661	2.2%	604	2.0%	583	1.9%	28 135	93.8%	29 983	1.5%	-	-	18 318	61.0%
Interest on Arrear Debtor Accounts	9 710	2.8%	9 516	2.8%	8 973	2.6%	314 086	91.8%	342 286	17.0%	-	-	178 001	52.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 373	2.3%	3 568	2.4%	(233)	(.2%)	143 102	95.5%	149 810	7.4%	-	-	74 979	50.0%
Total By Income Source	299 836	14.9%	147 428	7.3%	57 726	2.9%	1 513 403	75.0%	2 018 393	100.0%	-	-	736 022	36.0%
Debtors Age Analysis By Customer Group														
Organs of State	23 620	23.8%	8 542	8.6%	1 246	1.3%	65 851	66.3%	99 259	4.9%	-	-	42 092	42.0%
Commercial	154 964	36.8%	67 697	16.1%	9 852	2.3%	188 879	44.8%	421 392	20.9%	-	-	88 677	21.0%
Households	113 776	8.6%	66 057	5.0%	40 669	3.1%	1 109 326	83.4%	1 329 828	65.9%	-	-	519 964	39.0%
Other	7 476	4.5%	5 132	3.1%	5 959	3.5%	149 347	88.9%	167 914	8.3%	-	-	85 289	50.0%
Total By Customer Group	299 836	14.9%	147 428	7.3%	57 726	2.9%	1 513 403	75.0%	2 018 393	100.0%	-	-	736 022	36.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	106 899	100.0%	-	-	-	-	-	-	106 899	24.5%
Bulk Water	46 569	100.0%	-	-	-	-	-	-	46 569	10.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	92 879	100.0%	-	-	-	-	-	-	92 879	21.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 138	56.7%	11 053	31.1%	26	.1%	4 305	12.1%	35 522	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	154 765	100.0%	-	-	-	-	-	-	154 765	35.4%
Total	421 250	96.5%	11 053	2.5%	26	-	4 305	1.0%	436 634	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Nkosi	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	84 697	78 358	26 822	31.7%	22 804	26.9%	20 293	25.9%	69 919	89.2%	16 628	83.6%	22.0%
Property rates	11 454	11 454	2 943	25.7%	2 933	25.6%	2 933	25.6%	8 809	76.9%	2 814	76.0%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	800	1 526	325	40.6%	397	49.6%	483	31.7%	1 204	78.9%	214	67.4%	125.7%
Interest earned - outstanding debtors	1 272	1 272	272	21.4%	276	21.7%	296	23.3%	844	66.3%	220	64.9%	34.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41	41	20	48.6%	19	45.1%	1	1.5%	39	95.2%	2	2.3%	(69.7%)
Licences and permits	4 873	3 576	1 007	20.7%	1 073	22.0%	754	21.1%	2 833	79.2%	1 162	69.4%	(35.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	65 873	60 106	21 852	33.2%	18 024	27.4%	15 780	26.3%	55 656	92.6%	12 186	85.9%	29.5%
Other own revenue	384	384	404	105.2%	84	21.8%	46	12.1%	534	139.2%	30	344.2%	56.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 628	74 231	12 942	15.5%	20 801	24.9%	18 136	24.4%	51 880	69.9%	12 395	51.4%	46.3%
Employee related costs	25 752	25 752	4 559	17.7%	5 665	22.0%	4 236	16.4%	14 460	56.2%	4 024	58.7%	5.3%
Remuneration of councillors	4 800	4 800	1 079	22.5%	1 074	22.4%	1 293	26.9%	3 446	71.8%	1 007	63.4%	28.4%
Debt impairment	800	800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 700	-	-	-	2 350	50.0%	244	-	2 594	-	-	-	(100.0%)
Finance charges	140	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	6 777	-	6 777	-	2 327	-	191.3%
Other expenditure	47 436	42 879	7 304	15.4%	11 712	24.7%	5 586	13.0%	24 602	57.4%	5 037	46.6%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 069	4 128	13 880		2 003		2 157		18 040		4 233		
Transfers recognised - capital	16 851	16 851	2 267	13.5%	4 315	25.6%	5 631	33.4%	12 213	72.5%	14 294	123.3%	(60.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 920	20 979	16 146		6 318		7 788		30 253		18 527		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 920	20 979	16 146		6 318		7 788		30 253		18 527		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 920	20 979	16 146		6 318		7 788		30 253		18 527		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 920	20 979	16 146		6 318		7 788		30 253		18 527		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	19 301	19 301	2 267	11.7%	4 315	22.4%	4 241	22.0%	10 823	56.1%	2 043	45.4%	107.6%
National Government	16 851	16 851	2 267	13.5%	4 315	25.6%	4 241	25.2%	10 823	64.2%	2 043	47.3%	107.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 851	16 851	2 267	13.5%	4 315	25.6%	4 241	25.2%	10 823	64.2%	2 043	47.3%	107.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 450	2 450	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 301	19 301	2 267	11.7%	4 315	22.4%	4 241	22.0%	10 823	56.1%	2 043	45.4%	107.6%
Governance and Administration	2 450	2 450	2 267	92.5%	4 315	176.1%	4 241	173.1%	10 823	441.7%	2 043	9 107.2%	107.6%
Executive & Council	1 200	1 200	2 267	188.9%	4 315	359.6%	4 241	353.4%	10 823	901.9%	2 043	9 107.2%	107.6%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 851	16 851	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 851	16 851	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	99 854	96 379	40 468	40.5%	22 364	22.4%	19 370	20.1%	82 202	85.3%	29 227	91.2%	(33.7%)
Property rates, penalties and collection charges	7 445	10 309	2 860	38.4%	3 080	41.4%	2 010	19.5%	7 950	77.1%	1 118	32.3%	79.8%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	8 058	6 761	1 423	17.7%	1 180	14.6%	830	12.3%	3 433	50.8%	1 193	-	(30.4%)
Government - operating	65 873	60 106	35 589	54.0%	17 432	26.5%	15 750	26.2%	68 771	114.4%	12 186	89.0%	29.2%
Government - capital	16 851	16 851	-	-	-	-	-	-	-	-	14 294	112.6%	(100.0%)
Interest	1 627	2 353	597	36.7%	672	41.3%	779	33.1%	2 048	87.1%	434	161.0%	79.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 090)	(58 218)	(12 946)	16.2%	(18 451)	23.0%	(17 892)	30.7%	(49 289)	84.7%	(12 395)	70.0%	44.4%
Suppliers and employees	(79 950)	(58 078)	(10 215)	12.8%	(13 230)	16.5%	(11 115)	19.1%	(34 560)	59.5%	(10 068)	65.3%	10.4%
Finance charges	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(2 731)	-	(5 221)	-	(6 777)	-	(14 729)	-	(2 327)	-	191.3%
Net Cash from/(used) Operating Activities	19 764	38 161	27 522	139.3%	3 913	19.8%	1 478	3.9%	32 914	86.2%	16 832	125.8%	(91.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 301)	(19 301)	(2 267)	11.7%	(4 315)	22.4%	(5 631)	29.2%	(12 213)	63.3%	(2 043)	45.1%	175.6%
Capital assets	(19 301)	(19 301)	(2 267)	11.7%	(4 315)	22.4%	(5 631)	29.2%	(12 213)	63.3%	(2 043)	45.1%	175.6%
Net Cash from/(used) Investing Activities	(19 301)	(19 301)	(2 267)	11.7%	(4 315)	22.4%	(5 631)	29.2%	(12 213)	63.3%	(2 043)	45.1%	175.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	463	18 860	25 255	5 454.9%	(402)	(86.8%)	(4 153)	(22.0%)	20 701	109.8%	14 789	259.2%	(128.1%)
Cash/cash equivalents at the year begin:	5 571	14 614	14 679	263.5%	39 934	716.8%	39 532	270.5%	14 679	100.4%	30 189	59.0%	30.9%
Cash/cash equivalents at the year end:	6 034	33 474	39 934	661.8%	39 532	655.1%	35 379	105.7%	35 379	105.7%	44 978	115.5%	(21.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 789	13.4%	567	4.2%	519	3.9%	10 496	78.5%	13 371	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 789	13.4%	567	4.2%	519	3.9%	10 496	78.5%	13 371	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119	17.8%	32	4.8%	24	3.5%	496	73.9%	671	5.0%	-	-	-	-
Commercial	793	12.6%	256	4.1%	230	3.6%	5 035	79.7%	6 314	47.2%	-	-	-	-
Households	351	17.2%	85	4.1%	77	3.8%	1 528	74.9%	2 041	15.3%	-	-	-	-
Other	526	12.1%	193	4.4%	189	4.3%	3 436	79.1%	4 345	32.5%	-	-	-	-
Total By Customer Group	1 789	13.4%	567	4.2%	519	3.9%	10 496	78.5%	13 371	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	98.9%	(0)	(.4%)	-	-	0	1.5%	2	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2	98.9%	(0)	(.4%)	-	-	0	1.5%	2	100.0%

Contact Details

Municipal Manager	Mr D A Pillay	031 785 9307
Financial Manager	Mr M Chandulal	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	88 329	96 800	35 657	40.4%	32 337	36.6%	22 009	22.7%	90 004	93.0%	15 503	74.0%	42.0%
Property rates	10 100	10 600	7 112	70.4%	1 553	15.4%	1 349	12.7%	10 013	94.5%	1 334	91.7%	1.1%
Property rates - penalties and collection charges	300	700	211	70.2%	207	68.8%	260	37.1%	677	96.7%	199	92.4%	30.8%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	450	113	25.1%	114	25.4%	113	25.2%	340	75.6%	106	79.9%	6.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 772	3 750	958	34.6%	2 693	97.2%	1 258	33.6%	4 909	130.9%	902	46.0%	39.6%
Interest earned - external investments	2 500	3 085	396	15.8%	977	39.1%	993	32.2%	2 366	76.7%	706	66.6%	40.7%
Interest earned - outstanding debtors	105	85	21	19.5%	22	20.8%	25	29.5%	67	79.3%	17	66.3%	44.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	21	40.2%	10	18.8%	6	12.2%	37	71.3%	4	16.7%	44.5%
Licences and permits	686	186	58	8.5%	17	2.5%	13	7.0%	88	47.5%	85	65.4%	(84.7%)
Agency services	569	4 687	97	17.0%	115	20.2%	184	3.9%	396	8.4%	168	79.6%	9.8%
Transfers recognised - operational	69 606	71 264	26 532	38.1%	25 289	36.3%	17 629	24.7%	69 450	97.5%	11 497	96.4%	53.3%
Other own revenue	1 190	1 942	140	11.7%	1 342	112.8%	177	9.1%	1 659	85.4%	485	4.7%	(63.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 597	96 904	17 042	19.0%	28 769	32.1%	23 895	24.7%	69 706	71.9%	16 185	65.1%	47.6%
Employee related costs	37 136	36 213	7 542	20.3%	9 769	26.3%	8 142	22.5%	25 453	70.3%	6 644	69.7%	22.6%
Remuneration of councillors	4 473	4 280	1 010	22.6%	1 008	22.5%	1 135	26.5%	3 153	73.7%	1 104	70.7%	2.8%
Debt impairment	1 085	1 635	-	-	1 085	100.0%	-	-	1 085	66.4%	900	180.0%	(100.0%)
Depreciation and asset impairment	7 899	8 444	1 591	20.1%	1 569	19.9%	1 896	22.4%	5 055	59.9%	1 591	64.4%	19.2%
Finance charges	175	220	46	26.4%	35	20.3%	53	24.0%	134	61.1%	42	70.5%	26.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 489	7 600	1 445	19.3%	1 468	19.6%	1 620	21.3%	4 533	59.6%	1 477	62.9%	9.7%
Transfers and grants	545	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 794	38 512	5 408	17.6%	13 835	44.9%	11 049	28.7%	30 292	78.7%	4 427	59.5%	149.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 268)	(105)	18 616		3 569		(1 887)		20 298		(682)		
Transfers recognised - capital	17 376	26 917	6 233	35.9%	8 923	51.4%	7 557	28.1%	22 713	84.4%	2 848	117.2%	165.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 108	26 813	24 849		12 492		5 670		43 011		2 165		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 108	26 813	24 849		12 492		5 670		43 011		2 165		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 108	26 813	24 849		12 492		5 670		43 011		2 165		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 108	26 813	24 849		12 492		5 670		43 011		2 165		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	25 850	47 646	7 697	29.8%	13 311	51.5%	2 126	4.5%	23 134	48.6%	3 189	59.0%	(33.3%)
National Government	17 376	29 453	6 555	37.7%	10 137	58.3%	1 777	6.0%	18 469	62.7%	2 578	61.7%	(31.1%)
Provincial Government	-	5 132	941	-	(941)	-	-	-	0	-	9	10 796.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 376	34 585	7 496	43.1%	9 195	52.9%	1 777	5.1%	18 469	53.4%	2 587	82.1%	(31.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 474	11 619	201	2.4%	4 115	48.6%	349	3.0%	4 665	40.2%	581	34.5%	(39.9%)
Public contributions and donations	-	1 442	-	-	-	-	-	-	-	-	21	12.5%	(100.0%)
Capital Expenditure Standard Classification	25 850	47 646	7 697	29.8%	13 311	51.5%	2 126	4.5%	23 134	48.6%	3 189	59.0%	(33.3%)
Governance and Administration	443	1 883	98	22.1%	21	4.7%	30	1.6%	149	7.9%	40	9.6%	(24.9%)
Executive & Council	100	1 776	63	63.0%	21	20.8%	14	.8%	98	5.5%	2	.7%	738.6%
Budget & Treasury Office	-	24	14	-	-	-	-	-	14	59.0%	21	70.8%	(100.0%)
Corporate Services	343	83	21	6.0%	-	-	16	19.5%	37	44.4%	18	6.3%	(7.6%)
Community and Public Safety	2 440	11 008	1 058	43.4%	1 777	72.8%	38	.3%	2 874	26.1%	9	84.1%	336.5%
Community & Social Services	581	7 570	10	1.8%	213	36.6%	4	-	227	3.0%	9	87.7%	(58.2%)
Sport And Recreation	1 226	410	79	6.4%	444	36.2%	-	-	523	127.5%	-	41.1%	-
Public Safety	633	3 028	969	153.1%	1 121	176.9%	35	1.1%	2 125	70.2%	-	84.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 667	34 450	6 541	28.9%	11 436	50.5%	2 057	6.0%	20 034	58.2%	3 140	48.2%	(34.5%)
Planning and Development	130	110	-	-	-	-	-	-	-	-	19	11.9%	(100.0%)
Road Transport	22 537	34 340	6 541	29.0%	11 436	50.7%	2 057	6.0%	20 034	58.3%	3 120	48.6%	(34.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	300	306	-	-	77	25.7%	-	-	77	25.2%	-	80.7%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	306	-	-	77	25.7%	-	-	77	25.2%	-	80.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	103 592	94 150	32 514	31.4%	44 802	43.2%	32 534	34.6%	109 849	116.7%	18 296	91.1%	77.8%
Property rates, penalties and collection charges	9 360	7 898	979	10.5%	5 446	58.2%	1 655	21.0%	8 079	102.3%	1 571	69.6%	5.3%
Service charges	405	321	156	38.4%	114	28.1%	126	39.3%	396	123.0%	137	91.5%	(7.9%)
Other revenue	4 345	9 167	1 274	29.3%	4 244	97.7%	4 548	49.6%	10 066	109.8%	2 151	536.2%	111.4%
Government - operating	69 606	54 367	24 140	34.7%	20 913	30.0%	23 063	42.4%	68 116	125.3%	11 893	96.8%	93.9%
Government - capital	17 376	20 056	5 563	32.0%	13 087	75.3%	2 123	10.6%	20 773	103.6%	1 829	69.1%	16.1%
Interest	2 500	2 340	403	16.1%	999	40.0%	1 018	43.5%	2 420	103.4%	714	110.1%	42.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 068)	(71 266)	(23 223)	29.0%	(18 560)	23.2%	(20 159)	28.3%	(61 942)	86.9%	(16 581)	97.0%	21.6%
Suppliers and employees	(79 893)	(71 129)	(23 177)	29.0%	(18 506)	23.2%	(20 106)	28.3%	(61 789)	86.9%	(16 568)	98.4%	21.4%
Finance charges	(175)	(137)	(46)	26.4%	(54)	30.6%	(53)	38.6%	(153)	111.5%	(13)	39.2%	298.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	23 525	22 884	9 291	39.5%	26 242	111.6%	12 375	54.1%	47 908	209.4%	1 715	73.8%	621.6%
Cash Flow from Investing Activities													
Receipts	13 164	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13 164	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 851)	(22 501)	(7 745)	30.0%	(13 263)	51.3%	(2 126)	9.4%	(23 134)	102.8%	(1 641)	54.7%	29.6%
Capital assets	(25 851)	(22 501)	(7 745)	30.0%	(13 263)	51.3%	(2 126)	9.4%	(23 134)	102.8%	(1 641)	54.7%	29.6%
Net Cash from/(used) Investing Activities	(12 687)	(22 501)	(7 745)	61.1%	(13 263)	104.5%	(2 126)	9.4%	(23 134)	102.8%	(1 641)	54.7%	29.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 838	383	1 545	14.3%	12 980	119.8%	10 249	2 674.9%	24 774	6 465.8%	74	28.1%	13 757.7%
Cash/cash equivalents at the year begin:	31 162	47 063	562	1.8%	2 107	6.8%	15 087	32.1%	562	1.2%	874	11.0%	1 626.4%
Cash/cash equivalents at the year end:	42 000	47 446	2 107	5.0%	15 087	35.9%	25 336	53.4%	25 336	53.4%	948	3.0%	2 572.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	874	8.3%	328	3.1%	264	2.5%	9 128	86.2%	10 594	93.6%	-	-	3 118	29.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13	4.0%	25	8.2%	17	5.5%	256	82.2%	311	2.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	.7%	24	5.9%	21	5.1%	367	88.3%	416	3.7%	-	-	-	-
Total By Income Source	890	7.9%	378	3.3%	303	2.7%	9 751	86.1%	11 321	100.0%	-	-	3 118	27.0%
Debtors Age Analysis By Customer Group														
Organs of State	201	11.7%	82	4.8%	71	4.1%	1 362	79.4%	1 717	15.2%	-	-	-	-
Commercial	140	6.8%	11	.5%	11	.5%	1 888	92.1%	2 050	18.1%	-	-	-	-
Households	313	7.3%	175	4.1%	141	3.3%	3 677	85.4%	4 306	38.0%	-	-	3 118	72.0%
Other	235	7.2%	110	3.4%	80	2.5%	2 824	86.9%	3 249	28.7%	-	-	-	-
Total By Customer Group	890	7.9%	378	3.3%	303	2.7%	9 751	86.1%	11 321	100.0%	-	-	3 118	27.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr ES Sithole	033 212 2155
Financial Manager	Mr S Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	579 001	639 943	221 968	38.3%	189 409	32.7%	156 462	24.4%	567 839	88.7%	140 001	90.3%	11.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	145 048	145 048	30 175	20.8%	30 484	21.0%	26 193	18.1%	86 852	59.9%	25 096	81.3%	4.4%
Service charges - sanitation revenue	7 983	7 983	3 282	41.1%	3 100	38.8%	3 919	49.1%	10 301	129.0%	2 599	98.1%	50.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	42	-	34	-	61	-	137	-	59	57.7%	3.9%
Interest earned - external investments	9 360	9 360	2 607	27.9%	2 554	27.3%	2 470	26.4%	7 631	81.5%	2 576	68.0%	(4.1%)
Interest earned - outstanding debtors	2 872	2 872	5 714	198.9%	3 390	118.0%	3 838	133.6%	12 941	450.6%	5 153	233.8%	(25.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	405 737	435 237	168 317	41.5%	130 095	32.1%	102 039	23.4%	400 451	92.0%	102 220	95.1%	(.2%)
Other own revenue	8 000	39 442	11 832	147.9%	19 752	246.9%	17 943	45.5%	49 526	125.6%	2 299	15.7%	680.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	576 918	602 170	125 051	21.7%	150 708	26.1%	105 782	17.6%	381 541	63.4%	111 009	52.6%	(4.7%)
Employee related costs	218 052	208 052	41 227	18.9%	50 040	22.9%	41 145	19.8%	132 412	63.6%	60 511	82.7%	(32.0%)
Remuneration of councillors	12 327	12 327	2 558	20.8%	2 599	21.1%	3 022	24.5%	8 180	66.4%	2 574	69.4%	17.4%
Debt impairment	37 926	37 926	776	2.0%	771	2.0%	309	.8%	1 856	4.9%	-	6.5%	(100.0%)
Depreciation and asset impairment	30 000	30 000	20 463	68.2%	20 660	68.9%	20 561	68.5%	61 684	205.6%	259	33.6%	7 831.9%
Finance charges	13 284	5 784	378	2.8%	745	5.6%	568	9.8%	1 690	29.2%	222	70.5%	155.2%
Bulk purchases	95 593	95 593	23 037	24.1%	25 266	26.4%	26 905	28.1%	75 208	78.7%	19 360	73.9%	39.0%
Other Materials	1 500	1 500	-	-	210	14.0%	-	-	210	14.0%	381	51.9%	(100.0%)
Contracted services	90 204	95 004	15 222	16.9%	28 817	31.9%	1 366	1.4%	45 405	47.8%	23 772	70.3%	(94.3%)
Transfers and grants	3 000	3 000	-	-	-	-	-	-	-	-	-	48.5%	-
Other expenditure	75 033	112 984	21 390	28.5%	21 598	28.8%	11 907	10.5%	54 895	48.6%	3 929	46.7%	203.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 082	37 773	96 917		38 701		50 680		186 299		28 992		
Transfers recognised - capital	186 132	186 132	-	-	44 710	24.0%	-	-	44 710	24.0%	64 713	88.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	188 214	223 905	96 917		83 412		50 680		231 009		93 705		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	188 214	223 905	96 917		83 412		50 680		231 009		93 705		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	188 214	223 905	96 917		83 412		50 680		231 009		93 705		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	188 214	223 905	96 917		83 412		50 680		231 009		93 705		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	260 496	277 045	175 124	67.2%	48 782	18.7%	29 195	10.5%	253 101	91.4%	64 151	99.7%	(54.5%)
National Government	186 132	186 132	174 886	94.0%	48 782	26.2%	26 615	14.3%	250 283	134.5%	60 724	216.7%	(56.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	3 427	16.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	50.8%	-
Transfers recognised - capital	186 132	186 132	174 886	94.0%	48 782	26.2%	26 615	14.3%	250 283	134.5%	64 151	171.6%	(58.5%)
Borrowing	58 764	58 764	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 600	32 149	238	1.5%	-	-	2 580	8.0%	2 818	8.8%	-	67.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	260 496	277 045	175 124	67.2%	48 782	18.7%	29 195	10.5%	253 101	91.4%	64 151	99.7%	(54.5%)
Governance and Administration	400	800	238	59.5%	-	-	-	-	238	29.7%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	400	-	238	59.5%	-	-	-	-	238	-	-	-	-
Corporate Services	-	800	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	252 896	276 245	174 886	69.2%	48 782	19.3%	29 195	10.6%	252 863	91.5%	64 151	101.4%	(54.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	252 896	276 245	174 886	69.2%	48 782	19.3%	29 195	10.6%	252 863	91.5%	64 151	93.3%	(54.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 200	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	716 351	777 043	394 908	55.1%	286 737	40.0%	202 102	26.0%	883 747	113.7%	198 400	120.6%	1.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	107 122	107 122	23 289	21.7%	24 722	23.1%	23 852	22.3%	71 863	67.1%	23 565	106.7%	1.2%
Other revenue	8 000	39 192	54 662	683.3%	206 935	2 586.7%	35 061	89.5%	296 658	756.9%	50 950	-	(31.2%)
Government - operating	405 737	435 237	188 438	46.4%	52 519	12.9%	112 203	25.8%	353 160	81.1%	105 090	96.5%	6.8%
Government - capital	186 132	186 132	126 072	67.7%	-	-	28 387	15.3%	154 459	83.0%	17 152	101.0%	65.5%
Interest	9 360	9 360	2 446	26.1%	2 561	27.4%	2 600	27.8%	7 608	81.3%	1 643	126.9%	58.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498 022)	(498 023)	(424 517)	85.2%	(370 388)	74.4%	(149 711)	30.1%	(944 617)	189.7%	(224 310)	115.7%	(33.3%)
Suppliers and employees	(492 709)	(489 239)	(424 499)	86.2%	(370 355)	75.2%	(148 937)	30.4%	(943 791)	192.9%	(224 290)	116.2%	(33.6%)
Finance charges	(5 314)	(5 784)	(19)	.4%	(33)	.6%	(774)	13.4%	(826)	14.3%	(20)	2.8%	3 780.6%
Transfers and grants	-	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	218 329	279 020	(29 610)	(13.6%)	(83 651)	(38.3%)	52 391	18.8%	(60 870)	(21.8%)	(25 910)	142.3%	(302.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(260 496)	(277 045)	(73 955)	28.4%	(80 050)	30.7%	(10 208)	3.7%	(164 213)	59.3%	(25 911)	47.6%	(60.6%)
Capital assets	(260 496)	(277 045)	(73 955)	28.4%	(80 050)	30.7%	(10 208)	3.7%	(164 213)	59.3%	(25 911)	47.6%	(60.6%)
Net Cash from/(used) Investing Activities	(260 496)	(277 045)	(73 955)	28.4%	(80 050)	30.7%	(10 208)	3.7%	(164 213)	59.3%	(25 911)	47.6%	(60.6%)
Cash Flow from Financing Activities													
Receipts	58 764	58 764	47 095	80.1%	55 549	94.5%	38 400	65.3%	141 044	240.0%	36 378	45.1%	5.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 764	58 764	47 095	80.1%	55 549	94.5%	38 400	65.3%	141 044	240.0%	36 378	45.2%	5.6%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 566)	(20 566)	(1 762)	8.6%	-	-	(1 726)	8.4%	(3 488)	17.0%	-	23.7%	(100.0%)
Repayment of borrowing	(20 566)	(20 566)	(1 762)	8.6%	-	-	(1 726)	8.4%	(3 488)	17.0%	-	23.7%	(100.0%)
Net Cash from/(used) Financing Activities	38 198	38 198	45 333	118.7%	55 549	145.4%	36 674	96.0%	137 556	360.1%	36 378	48.2%	.8%
Net Increase/(Decrease) in cash held	(3 969)	40 173	(58 232)	1 467.0%	(108 152)	2 724.7%	78 857	196.3%	(87 527)	(217.9%)	(15 444)	(90.2%)	(610.6%)
Cash/cash equivalents at the year begin:	152 436	162 494	215 158	141.1%	156 927	102.9%	48 775	30.0%	215 158	132.4%	289 815	101.9%	(83.2%)
Cash/cash equivalents at the year end:	148 467	202 667	156 927	105.7%	48 775	32.9%	127 632	63.0%	127 632	63.0%	274 371	219.6%	(53.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 800	5.1%	12 520	3.4%	7 814	2.1%	331 197	89.4%	370 331	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	18 800	5.1%	12 520	3.4%	7 814	2.1%	331 197	89.4%	370 331	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 161	23.1%	358	7.1%	172	3.4%	3 330	66.3%	5 020	1.4%	-	-	-	-
Commercial	1 582	12.1%	614	4.7%	372	2.8%	10 538	80.4%	13 106	3.5%	-	-	-	-
Households	15 464	4.4%	11 502	3.3%	7 257	2.1%	316 664	90.2%	350 886	94.7%	-	-	-	-
Other	593	45.0%	46	3.5%	14	1.1%	665	50.5%	1 318	.4%	-	-	-	-
Total By Customer Group	18 800	5.1%	12 520	3.4%	7 814	2.1%	331 197	89.4%	370 331	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 686	83.9%	223	1.9%	40	.3%	1 591	13.8%	11 540	100.0%
Total	9 686	83.9%	223	1.9%	40	.3%	1 591	13.8%	11 540	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	634 257	605 783	156 728	24.7%	163 769	25.8%	159 991	26.4%	480 488	79.3%	135 461	79.3%	18.1%
Property rates	139 734	131 911	38 719	27.7%	37 603	26.9%	50 239	38.1%	126 561	95.9%	30 173	84.5%	66.5%
Property rates - penalties and collection charges	11 681	5 569	1 058	9.1%	1 396	12.0%	2 002	36.0%	4 457	80.0%	2 824	48.1%	(29.1%)
Service charges - electricity revenue	279 486	283 810	50 058	17.9%	63 294	22.6%	63 461	22.4%	176 814	62.3%	56 099	74.4%	13.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 861	11 542	3 579	18.0%	5 413	27.3%	6 390	55.4%	15 382	133.3%	4 953	67.1%	29.0%
Service charges - other	373	439	92	24.7%	93	25.0%	94	21.4%	279	63.7%	87	89.6%	7.9%
Rental of facilities and equipment	627	495	119	18.9%	138	21.9%	145	29.3%	401	81.1%	115	62.6%	25.7%
Interest earned - external investments	5 000	9 000	1 822	36.4%	1 919	38.4%	2 562	28.5%	6 303	70.0%	4 401	62.9%	(41.8%)
Interest earned - outstanding debtors	2 016	2 516	382	19.0%	479	23.8%	576	22.9%	1 437	57.1%	(1 946)	118.0%	(129.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 518	10 018	1 395	14.7%	6 340	66.6%	318	3.2%	8 053	80.4%	1 203	42.1%	(73.5%)
Licences and permits	6 587	6 559	1 174	17.8%	1 231	18.7%	752	11.5%	3 157	48.1%	1 559	74.8%	(51.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	136 790	134 013	56 738	41.5%	43 253	31.6%	31 370	23.4%	131 361	98.0%	33 433	97.2%	(6.2%)
Other own revenue	17 409	9 911	1 557	8.9%	2 338	13.4%	2 081	21.0%	5 977	60.3%	1 749	38.8%	19.0%
Gains on disposal of PPE	5 175	-	34	.7%	272	5.3%	-	-	306	-	811	47.7%	(100.0%)
Operating Expenditure	692 262	655 583	94 036	13.6%	186 333	26.9%	100 769	15.4%	381 138	58.1%	108 419	57.4%	(7.1%)
Employee related costs	196 205	204 266	41 707	21.3%	39 904	20.3%	49 648	24.3%	131 259	64.3%	40 852	67.2%	21.5%
Remuneration of councillors	15 911	16 483	3 864	24.3%	3 866	24.3%	4 468	27.1%	12 199	74.0%	3 663	70.2%	22.0%
Debt impairment	19 995	22 995	-	-	20 076	100.4%	-	-	20 076	87.3%	2 905	45.5%	(100.0%)
Depreciation and asset impairment	72 447	61 943	-	-	27 036	37.3%	4 503	7.3%	31 538	50.9%	-	42.5%	(100.0%)
Finance charges	419	419	-	-	70	16.7%	70	16.8%	141	33.6%	37	54.3%	89.9%
Bulk purchases	183 766	187 418	21 738	11.8%	51 022	27.8%	12 784	6.8%	85 544	45.6%	32 158	64.9%	(60.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 000	3 000	650	21.7%	1 978	65.9%	372	12.4%	3 000	100.0%	-	65.2%	(100.0%)
Transfers and grants	19 228	1 369	8 457	44.0%	4 700	24.4%	5 157	376.7%	18 314	1 337.9%	1 551	10.4%	232.6%
Other expenditure	181 291	157 690	17 620	9.7%	37 680	20.8%	23 766	15.1%	79 066	50.1%	27 253	49.1%	(12.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(58 005)	(49 800)	62 692		(22 564)		59 222		99 350		27 042		
Transfers recognised - capital	107 647	108 207	-	-	-	-	9 829	9.1%	9 829	9.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 642	58 407	62 692		(22 564)		69 051		109 180		27 042		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 642	58 407	62 692		(22 564)		69 051		109 180		27 042		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 642	58 407	62 692		(22 564)		69 051		109 180		27 042		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 642	58 407	62 692		(22 564)		69 051		109 180		27 042		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	168 275	197 368	10 384	6.2%	17 910	10.6%	25 962	13.2%	54 256	27.5%	18 317	26.2%	41.7%
National Government	107 647	108 207	7 463	6.9%	15 410	14.3%	19 756	18.3%	42 630	39.4%	9 677	25.6%	104.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 647	108 207	7 463	6.9%	15 410	14.3%	19 756	18.3%	42 630	39.4%	9 677	26.8%	104.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 628	89 161	2 921	4.8%	2 500	4.1%	6 205	7.0%	11 626	13.0%	8 641	25.1%	(28.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	168 275	197 368	10 384	6.2%	17 910	10.6%	25 962	13.2%	54 256	27.5%	18 317	26.2%	41.7%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	847	20.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	847	31.4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	1.0%	-
Community and Public Safety	37 700	45 400	205	.5%	1 372	3.6%	1 642	3.6%	3 220	7.1%	557	96.7%	194.7%
Community & Social Services	10 200	10 760	205	2.0%	816	8.0%	1 389	12.9%	2 411	22.4%	557	96.7%	149.4%
Sport And Recreation	12 900	20 039	-	-	-	-	145	.7%	145	.7%	-	-	(100.0%)
Public Safety	12 600	12 600	-	-	556	4.4%	-	-	556	4.4%	-	-	-
Housing	2 000	2 000	-	-	-	-	108	5.4%	108	5.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	110 575	131 937	9 400	8.5%	15 873	14.4%	22 524	17.1%	47 798	36.2%	16 913	27.6%	33.2%
Planning and Development	7 500	7 500	-	-	636	8.5%	289	3.8%	925	12.3%	-	-	(100.0%)
Road Transport	103 075	124 437	9 400	9.1%	15 237	14.8%	22 236	17.9%	46 873	37.7%	16 913	27.6%	31.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 000	18 171	779	3.9%	665	3.3%	1 795	9.9%	3 239	17.8%	-	7.1%	(100.0%)
Electricity	20 000	18 171	779	3.9%	665	3.3%	1 795	9.9%	3 239	17.8%	-	7.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1 860	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	712 160	719 846	270 406	38.0%	159 189	22.4%	166 793	23.2%	596 388	82.8%	231 139	73.5%	(27.8%)
Property rates, penalties and collection charges	143 844	138 641	41 632	28.9%	44 118	30.7%	25 132	18.1%	110 883	80.0%	26 379	52.0%	(4.7%)
Service charges	285 030	292 112	81 942	28.7%	71 740	25.2%	64 000	21.9%	217 682	74.5%	57 068	64.1%	12.1%
Other revenue	33 849	35 012	142 275	420.3%	42 146	124.5%	76 741	219.2%	261 163	745.9%	145 481	404.2%	(47.2%)
Government - operating	136 790	134 013	1 805	1.3%	(122)	(.1%)	-	-	1 683	1.3%	-	31.1%	-
Government - capital	107 647	110 067	-	-	-	-	-	-	-	-	-	14.3%	-
Interest	5 000	10 000	2 751	55.0%	1 306	26.1%	920	9.2%	4 977	49.8%	2 211	75.2%	(58.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(600 029)	(590 092)	(224 534)	37.4%	(156 488)	26.1%	(157 002)	26.6%	(538 024)	91.2%	(108 724)	53.0%	44.4%
Suppliers and employees	(580 382)	(568 561)	(218 602)	37.7%	(154 913)	26.7%	(154 935)	27.3%	(528 450)	92.9%	(106 753)	55.2%	45.1%
Finance charges	(419)	(419)	(108)	25.7%	(106)	25.3%	(103)	24.7%	(317)	75.7%	(71)	46.9%	46.1%
Transfers and grants	(19 228)	(21 113)	(5 824)	30.3%	(1 469)	7.6%	(1 964)	9.3%	(9 257)	43.8%	(1 900)	9.7%	3.4%
Net Cash from/(used) Operating Activities	112 131	129 753	45 872	40.9%	2 700	2.4%	9 792	7.5%	58 364	45.0%	122 415	164.5%	(92.0%)
Cash Flow from Investing Activities													
Receipts	2	2	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	2	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(168 275)	(197 398)	(10 384)	6.2%	(17 910)	10.6%	(10 859)	5.5%	(39 153)	19.8%	(24 550)	21.0%	(55.8%)
Capital assets	(168 275)	(197 398)	(10 384)	6.2%	(17 910)	10.6%	(10 859)	5.5%	(39 153)	19.8%	(24 550)	21.0%	(55.8%)
Net Cash from/(used) Investing Activities	(168 273)	(197 396)	(10 384)	6.2%	(17 910)	10.6%	(10 859)	5.5%	(39 153)	19.8%	(24 550)	21.0%	(55.8%)
Cash Flow from Financing Activities													
Receipts	885	885	169	19.1%	81	9.1%	180	20.4%	430	48.6%	92	19 422.5%	96.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	885	885	169	19.1%	81	9.1%	180	20.4%	430	48.6%	92	19 422.5%	96.2%
Payments	(273)	(273)	(67)	24.7%	(67)	24.5%	(70)	25.5%	(204)	74.7%	(65)	147.7%	7.4%
Repayment of borrowing	(273)	(273)	(67)	24.7%	(67)	24.5%	(70)	25.5%	(204)	74.7%	(65)	147.7%	7.4%
Net Cash from/(used) Financing Activities	612	612	102	16.6%	14	2.2%	111	18.1%	226	37.0%	27	25 682.7%	308.9%
Net Increase/(Decrease) in cash held	(55 530)	(67 031)	35 590	(64.1%)	(15 196)	27.4%	(956)	1.4%	19 437	(29.0%)	97 892	(1 204.9%)	(101.0%)
Cash/cash equivalents at the year begin:	145 020	190 694	190 694	131.5%	226 284	156.0%	211 088	110.7%	190 694	100.0%	347 874	78.2%	(39.3%)
Cash/cash equivalents at the year end:	89 490	123 664	226 284	252.9%	211 088	235.9%	210 132	169.9%	210 132	169.9%	445 767	484.2%	(52.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 511	53.9%	4 560	14.0%	1 095	3.4%	9 314	28.7%	32 480	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 539	6.1%	3 557	2.6%	2 388	1.7%	124 647	89.6%	139 132	76.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 122	7.0%	590	3.7%	428	2.7%	13 909	86.7%	16 049	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 207)	281.9%	279	(6.0%)	542	(11.6%)	7 701	(164.4%)	(4 686)	(2.6%)	-	-	-	-
Total By Income Source	13 966	7.6%	8 986	4.9%	4 454	2.4%	155 571	85.0%	182 976	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 760	6.5%	1 440	3.4%	1 108	2.6%	37 190	87.5%	42 498	23.2%	-	-	-	-
Commercial	10 917	41.1%	2 856	10.8%	612	2.3%	12 171	45.8%	26 555	14.5%	-	-	-	-
Households	(298)	(.3%)	3 547	3.7%	2 331	2.4%	91 216	94.2%	96 797	52.9%	-	-	-	-
Other	587	3.4%	1 144	6.7%	403	2.4%	14 994	87.5%	17 127	9.4%	-	-	-	-
Total By Customer Group	13 966	7.6%	8 986	4.9%	4 454	2.4%	155 571	85.0%	182 976	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	14 003	100.0%	-	-	-	-	-	-	14 003	58.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	200	100.0%	-	-	-	-	-	-	200	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 364	24.0%	308	3.1%	75	.8%	7 117	72.2%	9 864	41.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 567	68.8%	308	1.3%	75	.3%	7 117	29.6%	24 067	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	Mr Mzi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	90 508	91 768	37 199	41.1%	25 484	28.2%	26 819	29.2%	89 502	97.5%	43 373	98.6%	(38.2%)
Property rates	3 220	3 220	2 646	82.2%	1 303	40.4%	1 176	36.5%	5 125	159.1%	204	93.0%	476.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	180	-	29	15.9%	29	15.9%	43	-	100	-	61	70.8%	(29.0%)
Service charges - other	-	195	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	127	226	30	24.0%	28	22.3%	40	17.7%	99	43.6%	35	81.4%	14.1%
Interest earned - external investments	5 000	6 200	1 736	34.7%	2 250	45.0%	-	-	3 986	64.3%	1 943	100.4%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 911	81 719	32 677	39.9%	21 873	26.7%	25 421	31.1%	79 971	97.9%	41 101	98.8%	(38.2%)
Other own revenue	70	207	30	43.5%	2	2.5%	140	67.4%	172	82.9%	30	106.3%	363.6%
Gains on disposal of PPE	-	-	50	-	-	-	-	-	50	-	-	-	-
Operating Expenditure	60 287	64 614	7 771	12.9%	9 055	15.0%	11 971	18.5%	28 797	44.6%	12 550	60.7%	(4.6%)
Employee related costs	12 421	13 015	2 466	19.9%	2 778	22.4%	2 748	21.1%	7 992	61.4%	1 940	61.9%	41.6%
Remuneration of councillors	6 002	6 997	1 466	24.4%	1 640	27.3%	1 163	16.6%	4 269	61.0%	1 299	67.0%	(10.4%)
Debt impairment	700	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	13 000	-	-	-	-	-	-	-	-	2 977	79.0%	(100.0%)
Finance charges	180	180	50	27.8%	11	6.3%	21	11.6%	82	45.7%	91	110.0%	(77.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 246	8 165	1 433	17.4%	1 701	20.6%	820	10.0%	3 953	48.4%	1 329	40.5%	(38.3%)
Transfers and grants	1 000	700	150	15.0%	106	10.6%	160	22.9%	416	59.4%	95	43.5%	68.7%
Other expenditure	18 738	22 557	2 206	11.8%	2 819	15.0%	7 060	31.3%	12 085	53.6%	4 818	58.6%	46.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 221	27 154	29 428		16 430		14 848		60 706		30 824		
Transfers recognised - capital	30 051	30 051	-	-	-	-	17 997	59.9%	17 997	59.9%	4 368	57.2%	312.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 272	57 205	29 428		16 430		32 845		78 703		35 192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	60 272	57 205	29 428		16 430		32 845		78 703		35 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 272	57 205	29 428		16 430		32 845		78 703		35 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 272	57 205	29 428		16 430		32 845		78 703		35 192		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	60 201	60 877	-	-	1 404	2.3%	42 647	70.1%	44 050	72.4%	6 324	38.6%	574.3%
National Government	30 051	30 051	-	-	1 404	4.7%	17 997	59.9%	19 401	64.6%	2 805	38.0%	541.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 051	30 051	-	-	1 404	4.7%	17 997	59.9%	19 401	64.6%	2 805	38.0%	541.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 150	30 826	-	-	-	-	24 650	80.0%	24 650	80.0%	3 519	39.5%	600.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 201	60 877	-	-	1 404	2.3%	42 647	70.1%	44 050	72.4%	6 324	38.6%	574.3%
Governance and Administration	1 595	-	-	-	-	-	513	-	513	-	-	3.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	480	-	480	-	-	-	(100.0%)
Budget & Treasury Office	430	-	-	-	-	-	33	-	33	-	-	53.4%	(100.0%)
Corporate Services	1 165	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 572	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	7 572	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 034	60 877	-	-	1 404	3.6%	42 134	69.2%	43 538	71.5%	6 324	45.7%	566.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 034	60 877	-	-	1 404	3.6%	42 134	69.2%	43 538	71.5%	6 324	45.7%	566.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	119 497	119 497	69 799	58.4%	28 375	23.7%	38 362	32.1%	136 536	114.3%	51 725	116.2%	(25.8%)
Property rates, penalties and collection charges	2 320	2 320	73	3.2%	1	.1%	2	.1%	77	3.3%	81	119.8%	(97.4%)
Service charges	8	8	17	217.2%	2	21.6%	1	12.4%	20	251.2%	20	-	(95.0%)
Other revenue	197	197	13 135	6 667.5%	625	317.5%	220	111.9%	13 981	7 096.9%	15 145	-	(98.5%)
Government - operating	81 921	81 921	32 147	39.2%	22 828	27.9%	24 466	29.9%	79 441	97.0%	31 206	98.8%	(21.6%)
Government - capital	30 051	30 051	23 059	76.7%	2 668	8.9%	13 673	45.5%	39 400	131.1%	3 519	49.2%	288.5%
Interest	5 000	5 000	1 366	27.3%	2 250	45.0%	-	-	3 616	72.3%	1 754	100.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 789)	(46 789)	(24 440)	52.2%	(24 457)	52.3%	(27 190)	58.1%	(76 086)	162.6%	(12 082)	75.3%	125.0%
Suppliers and employees	(45 609)	(45 609)	(24 233)	53.1%	(24 292)	53.3%	(26 906)	59.0%	(75 432)	165.4%	(11 889)	75.7%	126.3%
Finance charges	(180)	(180)	(56)	31.1%	(2)	1.1%	(47)	25.9%	(105)	58.1%	(97)	122.5%	(52.0%)
Transfers and grants	(1 000)	(1 000)	(150)	15.0%	(163)	16.3%	(237)	23.7%	(550)	55.0%	(96)	43.5%	146.7%
Net Cash from/(used) Operating Activities	72 708	72 708	45 359	62.4%	3 918	5.4%	11 173	15.4%	60 450	83.1%	39 643	173.6%	(71.8%)
Cash Flow from Investing Activities													
Receipts	-	-	48	-	-	-	-	-	48	-	-	-	-
Proceeds on disposal of PPE	-	-	48	-	-	-	-	-	48	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 201)	(60 201)	(7 059)	11.7%	(2 668)	4.4%	(13 673)	22.7%	(23 400)	38.9%	(6 324)	61.6%	116.2%
Capital assets	(60 201)	(60 201)	(7 059)	11.7%	(2 668)	4.4%	(13 673)	22.7%	(23 400)	38.9%	(6 324)	61.6%	116.2%
Net Cash from/(used) Investing Activities	(60 201)	(60 201)	(7 011)	11.6%	(2 668)	4.4%	(13 673)	22.7%	(23 352)	38.8%	(6 324)	61.6%	116.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190)	(190)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(190)	(190)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(190)	(190)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	12 317	12 317	38 348	311.3%	1 250	10.1%	(2 500)	(20.3%)	37 097	301.2%	33 318	641.5%	(107.5%)
Cash/cash equivalents at the year begin:	132 055	132 055	140 591	106.5%	178 939	135.5%	180 188	136.4%	140 591	106.5%	121 787	83.2%	48.0%
Cash/cash equivalents at the year end:	144 372	144 372	178 939	123.9%	180 188	124.8%	177 688	123.1%	177 688	123.1%	155 106	117.5%	14.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	71	1.3%	71	1.3%	71	1.3%	5 315	96.2%	5 528	84.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	1.6%	16	1.6%	16	1.6%	995	95.3%	1 044	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	87	1.3%	87	1.3%	87	1.3%	6 311	96.0%	6 572	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	31	.9%	31	.9%	31	.9%	3 374	97.3%	3 467	52.7%	-	-	-	-
Commercial	9	2.8%	9	2.8%	9	2.8%	282	91.6%	308	4.7%	-	-	-	-
Households	19	1.2%	19	1.2%	19	1.2%	1 475	96.3%	1 531	23.3%	-	-	-	-
Other	29	2.3%	29	2.3%	29	2.3%	1 180	93.2%	1 267	19.3%	-	-	-	-
Total By Customer Group	87	1.3%	87	1.3%	87	1.3%	6 311	96.0%	6 572	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114	100.0%	-	-	-	-	-	-	114	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	114	100.0%	-	-	-	-	-	-	114	100.0%

Contact Details

Municipal Manager	Mr ME Ngonyama	034 261 1000
Financial Manager	Mr M Mbona	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	348 956	346 245	98 774	28.3%	87 226	25.0%	80 134	23.1%	266 135	76.9%	76 152	76.5%	5.2%
Property rates	57 798	57 798	14 857	25.7%	17 536	30.3%	14 847	25.7%	47 240	81.7%	14 952	84.1%	(.7%)
Property rates - penalties and collection charges	10 657	10 657	2 358	22.1%	2 475	23.2%	2 508	23.5%	7 342	68.9%	2 471	72.7%	1.5%
Service charges - electricity revenue	196 549	196 549	54 414	27.7%	45 215	23.0%	43 884	22.3%	143 514	73.0%	40 025	72.1%	9.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 806	7 117	1 573	27.1%	1 986	34.2%	1 712	24.1%	5 271	74.1%	1 506	83.7%	13.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	351	200	61	17.4%	38	11.0%	310	155.1%	410	204.9%	192	216.2%	61.9%
Interest earned - external investments	3 494	1 000	71	2.0%	71	2.0%	44	4.4%	186	18.6%	113	14.6%	(61.5%)
Interest earned - outstanding debtors	2 027	1 007	81	4.0%	164	8.1%	250	24.8%	495	49.1%	173	21.5%	44.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	87	87	21	23.8%	10	11.6%	15	17.6%	46	53.0%	35	96.8%	(55.7%)
Licences and permits	6 257	6 257	1 097	17.5%	1 193	19.1%	1 486	23.7%	3 776	60.3%	524	55.0%	183.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	58 152	57 795	23 670	40.7%	17 766	30.6%	14 069	24.3%	55 505	96.0%	13 659	88.8%	3.0%
Other own revenue	7 778	7 778	571	7.3%	772	9.9%	1 008	13.0%	2 351	30.2%	2 502	113.2%	(59.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 579	400 071	78 146	19.9%	83 019	21.1%	61 964	15.5%	223 130	55.8%	67 795	61.3%	(8.6%)
Employee related costs	79 739	79 739	20 340	25.5%	20 565	25.8%	20 820	26.1%	61 725	77.4%	18 719	81.0%	11.2%
Remuneration of councillors	5 326	5 326	1 346	25.3%	1 346	25.3%	1 346	25.3%	4 037	75.8%	1 275	64.8%	5.5%
Debt impairment	12 908	-	-	-	-	-	-	-	-	-	-	19.0%	-
Depreciation and asset impairment	44 436	44 436	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 392	6 392	1 707	26.7%	1 548	24.2%	1 833	28.7%	5 087	79.6%	2 222	84.0%	(17.5%)
Bulk purchases	161 065	161 065	41 948	26.0%	36 770	22.8%	22 296	13.8%	101 013	62.7%	28 904	66.8%	(22.9%)
Other Materials	14 137	11 581	998	7.1%	3 751	26.5%	1 589	13.7%	6 338	54.7%	3 184	46.7%	(50.1%)
Contracted services	10 886	10 887	2 587	23.8%	2 884	26.5%	3 752	34.5%	9 224	84.7%	2 537	67.2%	47.9%
Transfers and grants	8 537	-	-	-	-	-	-	-	-	-	-	28.5%	-
Other expenditure	50 152	80 644	9 222	18.4%	16 156	32.2%	10 328	12.8%	35 706	44.3%	10 954	83.4%	(5.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(44 623)	(53 826)	20 628		4 207		18 170		43 005		8 357		
Transfers recognised - capital	33 055	35 055	-	-	4 261	12.9%	4 008	11.4%	8 269	23.6%	11 337	36.3%	(64.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 568)	(18 771)	20 628		8 468		22 177		51 274		19 695		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(11 568)	(18 771)	20 628		8 468		22 177		51 274		19 695		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 568)	(18 771)	20 628		8 468		22 177		51 274		19 695		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 568)	(18 771)	20 628		8 468		22 177		51 274		19 695		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	34 935	14 525	5 776	16.5%	8 309	23.8%	5 719	39.4%	19 804	136.3%	15 286	77.1%	(62.6%)
National Government	33 055	12 063	5 720	17.3%	6 060	18.3%	5 320	44.1%	17 100	141.8%	10 174	76.4%	(47.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 055	12 063	5 720	17.3%	6 060	18.3%	5 320	44.1%	17 100	141.8%	10 174	70.4%	(47.7%)
Borrowing	-	1 172	-	-	-	-	-	-	-	-	-	50.4%	-
Internally generated funds	1 880	1 290	56	3.0%	2 249	119.6%	399	30.9%	2 704	209.6%	5 112	108.0%	(92.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 935	14 525	5 776	16.5%	8 309	23.8%	5 719	39.4%	19 804	136.3%	15 286	77.1%	(62.6%)
Governance and Administration	1 590	1 279	56	3.5%	1 252	78.8%	4	.3%	1 312	102.6%	77	38.5%	(94.8%)
Executive & Council	30	1 212	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 530	-	56	3.6%	1 225	80.0%	4	-	1 284	-	67	83.9%	(94.0%)
Corporate Services	30	67	-	-	28	91.7%	-	-	28	41.0%	10	17.5%	(100.0%)
Community and Public Safety	330	-	-	-	-	-	-	-	-	-	908	55.6%	(100.0%)
Community & Social Services	330	-	-	-	-	-	-	-	-	-	908	53.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 985	13 246	4 204	23.4%	3 045	16.9%	2 811	21.2%	10 060	75.9%	10 065	97.6%	(72.1%)
Planning and Development	-	13 246	-	-	997	-	132	1.0%	1 129	8.5%	3 837	-	(96.6%)
Road Transport	17 985	-	4 204	23.4%	2 048	11.4%	2 679	-	8 931	-	6 228	71.4%	(57.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 030	-	1 517	10.1%	4 012	26.7%	2 903	-	8 432	-	4 236	117.4%	(31.5%)
Electricity	15 030	-	1 517	10.1%	4 012	26.7%	2 903	-	8 432	-	4 236	117.4%	(31.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	361 593	361 593	140 251	38.8%	90 191	24.9%	104 923	29.0%	335 364	92.7%	106 550	116.2%	(1.5%)
Property rates, penalties and collection charges	56 133	56 133	21 994	39.2%	9 942	17.7%	11 023	19.6%	42 959	76.5%	8 396	100.3%	31.3%
Service charges	196 284	196 284	59 560	30.3%	51 580	26.3%	51 004	26.0%	162 144	82.6%	44 022	113.1%	15.9%
Other revenue	14 473	14 473	12 447	86.0%	7 253	50.1%	8 048	55.6%	27 747	191.7%	14 597	495.3%	(44.9%)
Government - operating	58 153	58 153	26 200	45.1%	17 345	29.8%	13 850	23.8%	57 395	98.7%	13 010	89.4%	6.5%
Government - capital	33 055	33 055	20 000	60.5%	4 000	12.1%	20 955	63.4%	44 955	136.0%	26 463	98.6%	(20.8%)
Interest	3 494	3 494	50	1.4%	71	2.0%	44	1.2%	164	4.7%	61	58.2%	(29.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(327 698)	(327 698)	(135 828)	41.4%	(82 715)	25.2%	(70 611)	21.5%	(289 154)	88.2%	(90 679)	92.9%	(22.1%)
Suppliers and employees	(321 305)	(321 305)	(134 122)	41.7%	(81 168)	25.3%	(68 778)	21.4%	(284 067)	88.4%	(88 510)	93.2%	(22.3%)
Finance charges	(6 393)	(6 393)	(1 707)	26.7%	(1 548)	24.2%	(1 833)	28.7%	(5 087)	79.6%	(2 169)	83.1%	(15.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 895	33 895	4 422	13.0%	7 475	22.1%	34 313	101.2%	46 210	136.3%	15 871	(128.0%)	116.2%
Cash Flow from Investing Activities													
Receipts	584	584	-	-	-	-	-	-	-	-	619	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	619	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	584	584	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 644)	(29 644)	(6 485)	21.9%	(8 309)	28.0%	(5 719)	19.3%	(20 512)	69.2%	(15 286)	103.3%	(62.6%)
Capital assets	(29 644)	(29 644)	(6 485)	21.9%	(8 309)	28.0%	(5 719)	19.3%	(20 512)	69.2%	(15 286)	103.3%	(62.6%)
Net Cash from/(used) Investing Activities	(29 060)	(29 060)	(6 485)	22.3%	(8 309)	28.6%	(5 719)	19.7%	(20 512)	70.6%	(14 667)	102.0%	(61.0%)
Cash Flow from Financing Activities													
Receipts	5	5	74	1 560.7%	96	2 028.0%	122	2 596.2%	291	6 184.9%	33	101.3%	269.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	5	5	74	1 560.7%	96	2 028.0%	122	2 596.2%	291	6 184.9%	33	-	269.2%
Payments	(6 072)	(6 072)	(111)	1.8%	(158)	2.6%	(158)	2.6%	(428)	7.0%	(158)	-	-
Repayment of borrowing	(6 072)	(6 072)	(111)	1.8%	(158)	2.6%	(158)	2.6%	(428)	7.0%	(158)	-	-
Net Cash from/(used) Financing Activities	(6 067)	(6 067)	(38)	.6%	(63)	1.0%	(36)	.6%	(136)	2.2%	(125)	95.0%	(71.3%)
Net Increase/(Decrease) in cash held	(1 232)	(1 232)	(2 100)	170.5%	(896)	72.8%	28 558	(2 318.8%)	25 561	(2 075.4%)	1 079	12.2%	2 546.9%
Cash/cash equivalents at the year begin:	9 000	9 000	2 300	25.6%	200	2.2%	(697)	(7.7%)	2 300	25.6%	(2 358)	100.0%	(70.4%)
Cash/cash equivalents at the year end:	7 768	7 768	200	2.6%	(697)	(9.0%)	27 861	358.6%	27 861	358.6%	(1 279)	2.0%	(2 278.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 395	84.9%	599	4.5%	235	1.7%	1 197	8.9%	13 425	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 854	5.3%	2 849	3.9%	2 579	3.5%	63 510	87.2%	72 792	77.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	364	5.4%	250	3.7%	209	3.1%	5 903	87.8%	6 726	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	287	17.8%	69	4.3%	303	18.8%	956	59.2%	1 615	1.7%	-	-	-	-
Total By Income Source	15 900	16.8%	3 767	4.0%	3 325	3.5%	71 566	75.7%	94 558	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 936	4.4%	1 695	3.8%	1 518	3.4%	39 359	88.4%	44 508	47.1%	-	-	-	-
Commercial	11 877	71.6%	626	3.8%	389	2.3%	3 693	22.3%	16 585	17.5%	-	-	-	-
Households	1 996	6.8%	968	3.3%	856	2.9%	25 653	87.0%	29 473	31.2%	-	-	-	-
Other	90	2.3%	478	12.0%	563	14.1%	2 861	71.7%	3 992	4.2%	-	-	-	-
Total By Customer Group	15 900	16.8%	3 767	4.0%	3 325	3.5%	71 566	75.7%	94 558	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	13 751	100.0%	-	-	-	-	-	-	13 751	68.4%
Bulk Water	126	100.0%	-	-	-	-	-	-	126	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	341	9.4%	810	22.4%	561	15.5%	1 905	52.7%	3 617	18.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	267	10.3%	348	13.4%	600	23.0%	1 390	53.4%	2 605	13.0%
Total	14 485	72.1%	1 157	5.8%	1 161	5.8%	3 296	16.4%	20 099	100.0%

Contact Details

Municipal Manager	Mr E H Dladla (Acting)	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	140 177	144 425	53 078	37.9%	50 367	35.9%	34 828	24.1%	138 273	95.7%	34 245	95.7%	1.7%
Property rates	28 762	25 012	4 145	14.4%	8 256	28.7%	6 201	24.8%	18 602	74.4%	5 957	65.9%	4.1%
Property rates - penalties and collection charges	1 823	1 823	320	17.6%	1 641	90.0%	1 087	59.7%	3 049	167.3%	917	72.8%	18.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	387	1 905	317	81.9%	635	164.0%	478	25.1%	1 430	75.1%	96	78.1%	396.3%
Service charges - other	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Rental of facilities and equipment	105	87	18	16.8%	19	17.8%	22	25.2%	58	67.2%	19	62.1%	14.7%
Interest earned - external investments	2 268	2 268	338	14.9%	979	43.2%	391	17.2%	1 708	75.3%	144	77.4%	171.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	375	375	103	27.5%	106	28.3%	130	34.6%	339	90.4%	106	66.5%	22.0%
Licences and permits	396	397	186	47.0%	34	8.7%	63	15.9%	284	71.4%	65	80.2%	(2.7%)
Agency services	482	637	161	33.4%	141	29.3%	183	28.7%	485	76.2%	159	76.4%	14.6%
Transfers recognised - operational	104 103	110 004	47 277	45.4%	35 870	34.5%	25 907	23.6%	109 055	99.1%	26 572	105.3%	(2.5%)
Other own revenue	1 476	1 565	211	14.3%	2 686	181.9%	362	23.1%	3 259	208.2%	209	174.6%	73.3%
Gains on disposal of PPE	-	354	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	133 369	151 510	25 838	19.4%	44 409	33.3%	29 715	19.6%	99 963	66.0%	21 830	50.7%	36.1%
Employee related costs	43 361	45 496	10 895	25.1%	11 785	27.2%	12 152	26.7%	34 831	76.6%	10 175	73.0%	19.4%
Remuneration of councillors	7 765	8 087	2 047	26.4%	2 045	26.3%	2 403	29.7%	6 495	80.3%	1 838	75.1%	30.8%
Debt impairment	2 582	4 582	66	2.6%	-	-	16	.4%	83	1.8%	-	-	(100.0%)
Depreciation and asset impairment	12 963	12 963	-	-	4 396	33.9%	37	.3%	4 433	34.2%	-	-	(100.0%)
Finance charges	487	2 504	12	2.5%	764	156.8%	-	-	776	31.0%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 539	1 739	618	40.2%	232	15.1%	242	13.9%	1 093	62.9%	1 362	275.0%	(82.2%)
Contracted services	3 151	3 700	837	26.6%	2 203	69.9%	810	21.9%	3 851	104.1%	583	60.1%	39.0%
Transfers and grants	7 671	6 483	434	5.7%	548	7.1%	546	8.4%	1 528	23.6%	65	14.1%	734.0%
Other expenditure	53 849	65 956	10 928	20.3%	22 438	41.7%	13 508	20.5%	46 874	71.1%	7 807	46.9%	73.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	-
Surplus/(Deficit)	6 808	(7 085)	27 240		5 958		5 113		38 311		12 415		
Transfers recognised - capital	37 456	69 456	10 000	26.7%	32 541	86.9%	21 456	30.9%	63 997	92.1%	4 849	109.3%	342.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 264	62 371	37 240		38 499		26 569		102 308		17 264		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 264	62 371	37 240		38 499		26 569		102 308		17 264		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 264	62 371	37 240		38 499		26 569		102 308		17 264		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 264	62 371	37 240		38 499		26 569		102 308		17 264		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	81 062	116 975	22 619	27.9%	23 782	29.3%	18 434	15.8%	64 835	55.4%	14 652	56.9%	25.8%
National Government	37 456	37 456	15 504	41.4%	10 827	28.9%	5 574	14.9%	31 905	85.2%	12 533	89.0%	(55.5%)
Provincial Government	-	32 000	1 265	-	(1 265)	-	5 603	17.5%	5 603	17.5%	1 275	40.0%	339.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 456	69 456	16 768	44.8%	9 563	25.5%	11 177	16.1%	37 508	54.0%	13 809	78.9%	(19.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	43 606	47 519	5 850	13.4%	14 220	32.6%	7 257	15.3%	27 327	57.5%	843	32.6%	760.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	81 062	116 975	22 619	27.9%	23 782	29.3%	18 434	15.8%	64 835	55.4%	14 652	56.9%	25.8%
Governance and Administration	750	750	77	10.3%	282	37.6%	1 156	154.1%	1 515	202.0%	298	95.2%	287.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	298	97.5%	(100.0%)
Budget & Treasury Office	150	150	6	4.2%	(6)	(4.2%)	-	-	-	-	-	-	-
Corporate Services	600	600	71	11.8%	289	48.1%	1 156	192.6%	1 515	252.5%	-	-	(100.0%)
Community and Public Safety	3 082	4 276	-	-	1 033	33.5%	397	9.3%	1 430	33.4%	-	35.5%	(100.0%)
Community & Social Services	3 082	4 276	-	-	1 033	33.5%	300	7.0%	1 333	31.2%	-	35.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	97	-	97	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	77 230	111 949	22 542	29.2%	22 467	29.1%	16 881	15.1%	61 890	55.3%	14 354	52.8%	17.6%
Planning and Development	77 230	111 949	22 542	29.2%	22 467	29.1%	16 881	15.1%	61 890	55.3%	14 354	52.8%	17.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	171 417	210 301	68 364	39.9%	80 360	46.9%	52 917	25.2%	201 642	95.9%	37 519	100.0%	41.0%
Property rates, penalties and collection charges	23 394	23 662	6 556	28.0%	4 962	21.2%	4 385	18.5%	15 903	67.2%	4 669	61.5%	(6.1%)
Service charges	368	1 810	-	-	-	-	-	-	-	-	95	91.9%	(100.0%)
Other revenue	2 670	3 101	1 193	44.7%	6 007	225.0%	778	25.1%	7 978	257.3%	663	188.6%	17.3%
Government - operating	104 039	110 004	47 277	45.4%	36 411	35.0%	25 907	23.6%	109 596	99.6%	26 572	103.2%	(2.5%)
Government - capital	37 456	69 456	13 000	34.7%	32 000	85.4%	21 456	30.9%	66 456	95.7%	4 849	109.3%	342.5%
Interest	3 491	2 268	338	9.7%	979	28.1%	391	17.2%	1 708	75.3%	671	77.4%	(41.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 984)	(120 753)	(37 329)	30.6%	(34 387)	28.2%	(32 074)	26.6%	(103 790)	86.0%	(29 828)	72.1%	7.5%
Suppliers and employees	(119 245)	(116 104)	(36 862)	30.9%	(33 815)	28.4%	(31 581)	27.2%	(102 259)	88.1%	(29 762)	73.7%	6.1%
Finance charges	(487)	(2 398)	(33)	6.8%	(24)	4.9%	(18)	.8%	(75)	3.1%	-	-	(100.0%)
Transfers and grants	(2 251)	(2 251)	(434)	19.3%	(548)	24.4%	(474)	21.1%	(1 456)	64.7%	(65)	48.0%	623.8%
Net Cash from/(used) Operating Activities	49 434	89 548	31 035	62.8%	45 972	93.0%	20 843	23.3%	97 851	109.3%	7 691	237.0%	171.0%
Cash Flow from Investing Activities													
Receipts	53 891	5 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	53 891	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(81 062)	(116 975)	(17 582)	21.7%	(25 335)	31.3%	(16 968)	14.5%	(59 885)	51.2%	(13 374)	79.4%	26.9%
Capital assets	(81 062)	(116 975)	(17 582)	21.7%	(25 335)	31.3%	(16 968)	14.5%	(59 885)	51.2%	(13 374)	79.4%	26.9%
Net Cash from/(used) Investing Activities	(27 171)	(111 975)	(17 582)	64.7%	(25 335)	93.2%	(16 968)	15.2%	(59 885)	53.5%	(13 374)	58.5%	26.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 568)	(2 568)	-	-	-	-	-	-	-	-	-	100.0%	-
Repayment of borrowing	(2 568)	(2 568)	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	(2 568)	(2 568)	-	-	-	-	-	-	-	-	-	100.0%	-
Net Increase/(Decrease) in cash held	19 695	(24 995)	13 453	68.3%	20 638	104.8%	3 875	(15.5%)	37 967	(151.9%)	(5 683)	(79.7%)	(168.2%)
Cash/cash equivalents at the year begin:	6 825	1 061	45 222	662.6%	58 676	859.7%	79 314	7 475.4%	45 222	4 262.2%	77 155	100.0%	2.8%
Cash/cash equivalents at the year end:	26 520	(23 934)	58 676	221.3%	79 314	299.1%	83 189	(347.6%)	83 189	(347.6%)	71 472	1 047.1%	16.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 907	7.9%	1 246	5.2%	855	3.5%	20 148	83.4%	24 155	73.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	50	10.0%	32	6.4%	23	4.6%	393	79.0%	498	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	5.3%	4	5.3%	4	5.3%	65	84.0%	78	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	369	4.6%	358	4.5%	349	4.3%	6 955	86.6%	8 031	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	15.0%	6	17.2%	3	10.4%	19	57.4%	33	.1%	-	-	-	-
Total By Income Source	2 335	7.1%	1 645	5.0%	1 234	3.8%	27 580	84.1%	32 795	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	466	5.3%	481	5.5%	368	4.2%	7 470	85.0%	8 785	26.8%	-	-	-	-
Commercial	267	23.3%	95	8.3%	69	6.0%	714	62.3%	1 145	3.5%	-	-	-	-
Households	560	6.6%	367	4.3%	281	3.3%	7 301	85.8%	8 510	25.9%	-	-	-	-
Other	1 042	7.3%	702	4.9%	516	3.6%	12 095	84.3%	14 355	43.8%	-	-	-	-
Total By Customer Group	2 335	7.1%	1 645	5.0%	1 234	3.8%	27 580	84.1%	32 795	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100.0%	-	-	-	-	-	-	26	100.0%
Total	26	100.0%	-	-	-	-	-	-	26	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	123 908	108 970	64 376	52.0%	22 368	18.1%	2 537	2.3%	89 280	81.9%	23 382	94.1%	(89.2%)
Property rates	12 064	12 064	6 957	57.7%	1 727	14.3%	1 157	9.6%	9 841	81.6%	1 099	85.7%	5.2%
Property rates - penalties and collection charges	-	800	314	-	358	-	264	33.0%	936	117.0%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	72	30	7	10.2%	7	10.2%	-	-	15	49.0%	-	30.1%	-
Interest earned - external investments	1 500	2 000	452	30.1%	337	22.5%	518	25.9%	1 307	65.3%	1 423	113.0%	(63.6%)
Interest earned - outstanding debtors	800	-	-	-	-	-	-	-	-	-	-	17.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	5	3	-	-	-	-	-	3	50.0%	-	-	-
Licences and permits	1	2	0	43.9%	-	-	-	-	0	29.3%	-	55.8%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 347	89 234	56 490	59.9%	14 834	15.7%	500	.6%	71 824	80.5%	20 133	95.5%	(97.5%)
Other own revenue	15 064	4 775	152	1.0%	5 104	33.9%	98	2.1%	5 355	112.1%	727	76.3%	(86.5%)
Gains on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	128 010	111 116	23 815	18.6%	30 886	24.1%	24 593	22.1%	79 294	71.4%	26 558	76.8%	(7.4%)
Employee related costs	35 310	31 350	7 598	21.5%	8 683	24.6%	5 040	16.1%	21 322	68.0%	6 639	73.8%	(24.1%)
Remuneration of councillors	7 221	7 225	1 722	23.8%	1 706	23.6%	1 481	20.5%	4 908	67.9%	1 570	77.2%	(5.7%)
Debt impairment	750	-	-	-	-	-	803	-	803	-	-	-	(100.0%)
Depreciation and asset impairment	9 230	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	-	16	13.7%	320	266.9%	12	-	348	-	1 068	7 406.3%	(98.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	9 390	13 387	3 460	36.8%	3 232	34.4%	876	6.5%	7 568	56.5%	1 268	100.2%	(30.9%)
Contracted services	4 300	-	788	18.3%	1 389	32.3%	833	-	3 010	-	597	103.5%	39.4%
Transfers and grants	4 000	4 000	1 276	31.9%	920	23.0%	605	15.1%	2 801	70.0%	-	-	(100.0%)
Other expenditure	57 690	55 154	8 954	15.5%	14 636	25.4%	14 943	27.1%	38 533	69.9%	15 417	72.5%	(3.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 102)	(2 146)	40 561		(8 518)		(22 056)		9 987		(3 176)		
Transfers recognised - capital	23 517	23 770	10 000	42.5%	2 500	10.6%	-	-	12 500	52.6%	-	55.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 415	21 625	50 561		(6 018)		(22 056)		22 487		(3 176)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 415	21 625	50 561		(6 018)		(22 056)		22 487		(3 176)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 415	21 625	50 561		(6 018)		(22 056)		22 487		(3 176)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 415	21 625	50 561		(6 018)		(22 056)		22 487		(3 176)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	28 350	28 350	8 791	31.0%	9 753	34.4%	4 272	15.1%	22 815	80.5%	4 928	69.5%	(13.3%)
National Government	23 517	23 517	8 312	35.3%	6 688	28.4%	4 248	18.1%	19 248	81.8%	4 509	66.7%	(5.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 517	23 517	8 312	35.3%	6 688	28.4%	4 248	18.1%	19 248	81.8%	4 509	66.7%	(5.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 833	4 833	479	9.9%	3 065	63.4%	24	.5%	3 568	73.8%	419	79.1%	(94.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 350	28 350	8 791	31.0%	9 753	34.4%	4 272	15.1%	22 815	80.5%	4 928	69.5%	(13.3%)
Governance and Administration	1 910	1 910	144	7.6%	215	11.2%	-	-	359	18.8%	225	130.2%	(100.0%)
Executive & Council	1 660	1 660	77	4.6%	51	3.1%	-	-	128	7.7%	-	136.7%	-
Budget & Treasury Office	80	80	33	40.9%	47	58.9%	-	-	80	99.9%	110	114.1%	(100.0%)
Corporate Services	170	170	35	20.5%	117	68.6%	-	-	151	89.1%	115	113.2%	(100.0%)
Community and Public Safety	15 012	15 012	3 076	20.5%	3 365	22.4%	4 014	26.7%	10 455	69.6%	1 720	85.4%	133.3%
Community & Social Services	15 012	15 012	3 076	20.5%	3 365	22.4%	4 014	26.7%	10 455	69.6%	1 720	85.4%	133.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 427	11 427	5 570	48.7%	6 173	54.0%	258	2.3%	12 001	105.0%	2 983	45.2%	(91.3%)
Planning and Development	2 863	2 863	334	11.7%	2 791	97.5%	24	.8%	3 150	110.0%	194	14.3%	(87.5%)
Road Transport	8 565	8 565	5 236	61.1%	3 381	39.5%	234	2.7%	8 851	103.3%	2 789	51.7%	(91.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	141 955	141 955	67 524	47.6%	22 955	16.2%	3 148	2.2%	93 626	66.0%	32 675	86.3%	(90.4%)
Property rates, penalties and collection charges	6 997	6 997	416	5.9%	173	2.5%	2 031	29.0%	2 619	37.4%	94	38.2%	2 064.7%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 129	15 129	166	1.1%	5 111	33.8%	99	.7%	5 376	35.5%	1 250	16.8%	(92.1%)
Government - operating	94 347	94 347	56 490	59.9%	12 334	13.1%	500	.5%	69 324	73.5%	20 133	95.1%	(97.5%)
Government - capital	23 517	23 517	10 000	42.5%	5 000	21.3%	-	-	15 000	63.8%	10 009	100.0%	(100.0%)
Interest	1 964	1 964	452	23.0%	337	17.2%	518	26.3%	1 307	66.5%	1 189	102.4%	(56.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 030)	(118 030)	(25 342)	21.5%	(30 886)	26.2%	(24 593)	20.8%	(80 821)	68.5%	(26 558)	69.3%	(7.4%)
Suppliers and employees	(113 910)	(113 910)	(24 049)	21.1%	(29 646)	26.0%	(23 977)	21.0%	(77 672)	68.2%	(25 462)	52.0%	(5.8%)
Finance charges	(120)	(120)	(16)	13.7%	(320)	266.9%	(12)	9.8%	(348)	290.4%	(45)	149.2%	(73.9%)
Transfers and grants	(4 000)	(4 000)	(1 276)	31.9%	(920)	23.0%	(605)	15.1%	(2 801)	70.0%	(1 051)	-	(42.4%)
Net Cash from/(used) Operating Activities	23 925	23 925	42 182	176.3%	(7 931)	(33.1%)	(21 446)	(89.6%)	12 805	53.5%	6 117	268.1%	(450.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(100 228)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(100 228)	-	(100.0%)
Payments	(28 350)	(28 350)	(8 791)	31.0%	(9 753)	34.4%	(4 272)	15.1%	(22 816)	80.5%	(4 935)	46.6%	(13.4%)
Capital assets	(28 350)	(28 350)	(8 791)	31.0%	(9 753)	34.4%	(4 272)	15.1%	(22 816)	80.5%	(4 935)	46.6%	(13.4%)
Net Cash from/(used) Investing Activities	(28 350)	(28 350)	(8 791)	31.0%	(9 753)	34.4%	(4 272)	15.1%	(22 816)	80.5%	(105 163)	573.5%	(95.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(58)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(58)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(58)	-	(100.0%)
Net Increase/(Decrease) in cash held	(4 425)	(4 425)	33 391	(754.6%)	(17 684)	399.6%	(25 718)	581.2%	(10 011)	226.2%	(99 103)	739.6%	(74.0%)
Cash/cash equivalents at the year begin:	30 213	30 213	22 709	75.2%	56 100	185.7%	38 416	127.2%	22 709	75.2%	7 467	100.0%	414.5%
Cash/cash equivalents at the year end:	25 788	25 788	56 100	217.5%	38 416	149.0%	12 698	49.2%	12 698	49.2%	(91 636)	(303.3%)	(113.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M R Mkhatshwa	036 353 0693
Financial Manager	Mr D N Maphumulo	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	518 412	516 670	180 289	34.8%	206 748	39.9%	48 904	9.5%	435 942	84.4%	35 903	67.2%	36.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	147 050	147 050	40 673	27.7%	42 054	28.6%	34 821	23.7%	117 548	79.9%	25 588	62.4%	36.1%
Service charges - sanitation revenue	18 057	18 057	4 363	24.2%	4 481	24.8%	4 384	24.3%	13 228	73.3%	4 227	75.2%	3.7%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 010	10 010	438	5.5%	4 223	52.7%	1 951	19.5%	6 612	66.0%	300	60.5%	549.8%
Interest earned - outstanding debtors	26 568	26 568	4 697	17.7%	4 821	18.1%	5 460	20.6%	14 978	56.4%	4 613	41.0%	18.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	318 371	314 628	129 788	40.8%	151 370	47.5%	2 036	.6%	283 194	90.0%	983	72.0%	107.1%
Other own revenue	356	356	331	93.0%	(200)	(56.2%)	252	70.9%	383	107.7%	192	170.8%	31.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 552	570 910	96 185	16.6%	123 875	21.3%	182 115	31.9%	402 175	70.4%	81 844	53.0%	122.5%
Employee related costs	219 377	219 377	40 511	18.5%	51 669	23.6%	46 536	21.2%	138 717	63.2%	32 962	73.6%	41.2%
Remuneration of councillors	5 332	6 146	1 327	24.9%	1 304	24.4%	1 545	25.1%	4 175	67.9%	1 097	33.0%	40.8%
Debt impairment	28 222	28 222	10 924	38.7%	836	3.0%	53 089	188.1%	64 848	229.8%	-	-	(100.0%)
Depreciation and asset impairment	51 430	-	8 990	17.5%	12 439	24.2%	17 143	-	38 572	-	-	-	(100.0%)
Finance charges	60	-	-	-	10	15.9%	-	-	10	-	13	51.3%	(100.0%)
Bulk purchases	6 377	5 535	531	8.3%	73	1.1%	2 247	40.6%	2 851	51.5%	2 246	74.2%	-
Other Materials	59 605	41 605	1 339	2.2%	2 787	4.7%	7 678	18.5%	11 804	28.4%	6 114	29.7%	25.6%
Contracted services	42 261	46 234	6 431	15.2%	5 720	13.5%	6 647	14.4%	18 798	40.7%	6 945	50.7%	(4.3%)
Transfers and grants	13 228	13 228	-	-	2 037	15.4%	3 557	26.9%	5 594	42.3%	1 958	65.7%	81.7%
Other expenditure	154 660	210 563	26 132	16.9%	47 001	30.4%	43 672	20.7%	116 806	55.5%	30 509	68.9%	43.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(62 140)	(54 240)	84 105		82 874		(133 211)		33 768		(45 941)		
Transfers recognised - capital	237 940	-	25 889	10.9%	52 180	21.9%	20 393	-	98 462	-	56 775	67.4%	(64.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 800	(54 240)	109 994		135 054		(112 818)		132 230		10 834		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	175 800	(54 240)	109 994		135 054		(112 818)		132 230		10 834		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 800	(54 240)	109 994		135 054		(112 818)		132 230		10 834		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 800	(54 240)	109 994		135 054		(112 818)		132 230		10 834		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	319 070	260 903	25 207	7.9%	51 581	16.2%	20 902	8.0%	97 690	37.4%	57 310	58.9%	(63.5%)
National Government	237 940	237 940	23 736	10.0%	27 235	11.4%	18 936	8.0%	69 907	29.4%	56 388	67.3%	(66.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	237 940	237 940	23 736	10.0%	27 235	11.4%	18 936	8.0%	69 907	29.4%	56 388	67.3%	(66.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 130	22 963	1 471	1.8%	24 346	30.0%	1 966	8.6%	27 783	121.0%	922	35.5%	113.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	319 070	260 903	25 207	7.9%	51 581	16.2%	20 902	8.0%	97 690	37.4%	57 310	58.9%	(63.5%)
Governance and Administration	2 420	4 020	1 227	50.7%	242	10.0%	490	12.2%	1 958	48.7%	84	43.1%	483.3%
Executive & Council	830	1 471	491	59.1%	43	5.2%	240	16.3%	774	52.6%	35	41.0%	585.7%
Budget & Treasury Office	240	1 439	478	199.2%	123	51.2%	68	4.7%	669	46.5%	-	41.6%	(100.0%)
Corporate Services	1 350	1 110	258	19.1%	76	5.6%	182	16.4%	516	46.5%	49	46.5%	271.4%
Community and Public Safety	28 410	236	22	.1%	15	.1%	18	7.6%	55	23.2%	-	21.1%	(100.0%)
Community & Social Services	28 150	-	-	-	-	-	-	-	-	-	-	21.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	260	236	22	8.4%	15	5.8%	18	7.6%	55	23.2%	-	-	(100.0%)
Economic and Environmental Services	2 311	16 985	-	-	158	6.9%	-	-	158	.9%	79	40.0%	(100.0%)
Planning and Development	-	16 985	-	-	158	-	-	-	158	.9%	-	-	-
Road Transport	2 311	-	-	-	-	-	-	-	-	-	79	40.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	285 929	239 663	23 959	8.4%	51 166	17.9%	20 394	8.5%	95 519	39.9%	57 147	60.6%	(64.3%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	285 929	239 663	23 959	8.4%	51 166	17.9%	20 394	8.5%	95 519	39.9%	57 147	60.6%	(64.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	677 313	657 761	239 802	35.4%	217 195	32.1%	30 125	4.6%	487 122	74.1%	193 866	84.1%	(84.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	107 320	86 197	21 526	20.1%	19 917	18.6%	14 740	17.1%	56 183	65.2%	22 362	61.9%	(34.1%)
Other revenue	358	358	356	99.3%	(225)	(62.8%)	150	41.9%	281	78.4%	212	176.2%	(29.2%)
Government - operating	318 371	314 628	132 672	41.7%	103 714	32.6%	1 018	.3%	237 404	75.5%	78 722	98.7%	(98.7%)
Government - capital	237 940	237 940	84 811	35.6%	89 382	37.6%	12 500	5.3%	186 693	78.5%	92 269	81.5%	(86.5%)
Interest	13 324	18 637	438	3.3%	4 407	33.1%	1 717	9.2%	6 562	35.2%	300	18.7%	472.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(487 672)	(478 623)	(76 271)	15.6%	(131 795)	27.0%	(113 052)	23.6%	(321 117)	67.1%	(81 872)	62.7%	38.1%
Suppliers and employees	(487 612)	(319 739)	(76 269)	15.6%	(131 795)	27.0%	(113 052)	35.4%	(321 115)	100.4%	(79 530)	62.5%	42.1%
Finance charges	(60)	-	(2)	3.4%	-	-	-	-	(2)	-	(384)	83.8%	(100.0%)
Transfers and grants	-	(158 885)	-	-	-	-	-	-	-	-	(1 958)	65.7%	(100.0%)
Net Cash from/(used) Operating Activities	189 640	179 138	163 531	86.2%	85 400	45.0%	(82 927)	(46.3%)	166 004	92.7%	111 993	111.2%	(174.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 070)	(260 904)	(25 207)	7.9%	(55 953)	17.5%	(10 606)	4.1%	(91 766)	35.2%	(217 770)	101.2%	(95.1%)
Capital assets	(319 070)	(260 904)	(25 207)	7.9%	(55 953)	17.5%	(10 606)	4.1%	(91 766)	35.2%	(217 770)	101.2%	(95.1%)
Net Cash from/(used) Investing Activities	(319 070)	(260 904)	(25 207)	7.9%	(55 953)	17.5%	(10 606)	4.1%	(91 766)	35.2%	(217 770)	101.2%	(95.1%)
Cash Flow from Financing Activities													
Receipts	413	413	347	84.0%	99	24.0%	129	31.4%	575	139.3%	-	69.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	413	413	347	84.0%	99	24.0%	129	31.4%	575	139.3%	-	69.1%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	(1 490)	92.1%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(1 490)	92.1%	(100.0%)
Net Cash from/(used) Financing Activities	413	413	347	84.0%	99	24.0%	129	31.4%	575	139.3%	(1 490)	97.8%	(108.7%)
Net Increase/(Decrease) in cash held	(129 017)	(81 353)	138 671	(107.5%)	29 546	(22.9%)	(93 403)	114.8%	74 814	(92.0%)	(107 266)	52.3%	(12.9%)
Cash/cash equivalents at the year begin:	176 047	145 088	145 088	82.4%	283 759	161.2%	313 304	215.9%	145 088	100.0%	200 921	100.0%	55.9%
Cash/cash equivalents at the year end:	47 030	63 734	283 759	603.4%	313 304	666.2%	219 901	345.0%	219 901	345.0%	93 655	147.2%	134.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	21 811	3.9%	28 017	5.0%	508 101	91.1%	557 928	99.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	29	2.8%	134	12.9%	874	84.3%	1 036	.2%	-	-	-	-
Total By Income Source	-	-	21 840	3.9%	28 150	5.0%	508 975	91.1%	558 965	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	19 099	3.7%	12 529	2.4%	483 671	93.9%	515 300	92.2%	-	-	-	-
Commercial	-	-	1 662	6.3%	14 783	55.9%	10 003	37.8%	26 448	4.7%	-	-	-	-
Households	-	-	1 049	6.5%	705	4.4%	14 427	89.2%	16 181	2.9%	-	-	-	-
Other	-	-	29	2.8%	134	12.9%	874	84.3%	1 036	.2%	-	-	-	-
Total By Customer Group	-	-	21 840	3.9%	28 150	5.0%	508 975	91.1%	558 965	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	185	1.0%	-	-	-	-	17 927	99.0%	18 111	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	185	1.0%	-	-	-	-	17 927	99.0%	18 111	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	250 324	261 281	79 133	31.6%	61 490	24.6%	55 318	21.2%	195 942	75.0%	52 799	76.0%	4.8%
Property rates	50 856	62 356	22 255	43.8%	11 787	23.2%	11 803	18.9%	45 845	73.5%	10 799	75.7%	9.3%
Property rates - penalties and collection charges	6 958	5 923	1 439	20.7%	1 960	28.2%	1 570	26.5%	4 968	83.9%	1 535	74.4%	2.3%
Service charges - electricity revenue	109 168	112 579	27 936	25.6%	25 832	23.7%	23 397	20.8%	77 166	68.5%	22 939	76.5%	2.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 259	18 559	4 380	25.4%	4 326	25.1%	4 337	23.4%	13 043	70.3%	4 019	75.4%	7.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 101	1 157	352	32.0%	502	45.6%	357	30.9%	1 211	104.7%	357	66.8%	-
Interest earned - external investments	1 950	3 050	1 201	61.6%	527	27.1%	1 058	34.7%	2 786	91.3%	440	75.4%	140.2%
Interest earned - outstanding debtors	3	3	-	-	-	-	2	73.7%	2	73.7%	2	10 788.9%	12.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 189	1 365	239	20.1%	312	26.3%	211	15.4%	762	55.9%	449	121.8%	(53.1%)
Licences and permits	4 475	4 781	728	16.3%	1 332	29.8%	1 125	23.5%	3 185	66.6%	1 281	81.0%	(12.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 404	48 404	20 370	42.1%	14 648	30.3%	11 274	23.3%	46 292	95.6%	10 676	74.4%	5.6%
Other own revenue	1 835	3 088	234	12.8%	262	14.3%	185	6.0%	681	22.1%	302	74.4%	(38.8%)
Gains on disposal of PPE	7 125	15	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 211	259 554	55 441	21.5%	52 597	20.4%	56 336	21.7%	164 374	63.3%	46 597	63.6%	20.9%
Employee related costs	94 988	93 280	19 192	20.2%	19 854	20.9%	20 388	21.9%	59 433	63.7%	18 125	67.8%	12.5%
Remuneration of councillors	3 595	3 595	841	23.4%	843	23.5%	687	19.1%	2 371	66.0%	796	68.4%	(13.7%)
Debt impairment	8 707	7 207	1 803	20.7%	1 803	20.7%	1 803	25.0%	5 409	75.1%	1 303	42.0%	38.4%
Depreciation and asset impairment	10 664	9 773	-	-	-	-	3 128	32.0%	3 128	32.0%	-	-	(100.0%)
Finance charges	790	790	458	57.9%	-	-	396	50.1%	854	108.1%	512	104.6%	(22.6%)
Bulk purchases	85 247	85 247	19 067	22.4%	14 675	17.2%	15 293	17.9%	49 035	57.5%	13 338	66.2%	14.7%
Other Materials	452	550	123	27.2%	119	26.3%	80	14.5%	322	58.5%	84	59.0%	(4.8%)
Contracted services	15 640	18 670	2 735	17.5%	5 342	34.2%	4 376	23.4%	12 453	66.7%	3 074	63.5%	42.4%
Transfers and grants	3 964	3 964	741	18.7%	894	22.6%	1 118	28.2%	2 753	69.5%	483	75.6%	131.6%
Other expenditure	34 164	36 479	10 481	30.7%	9 067	26.5%	9 067	24.9%	28 615	78.4%	8 882	75.5%	2.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 887)	1 727	23 693		8 893		(1 017)		31 568		6 202		
Transfers recognised - capital	34 841	37 841	1 669	4.8%	4 325	12.4%	2 570	6.8%	8 564	22.6%	4 182	49.4%	(38.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 954	39 568	25 362		13 217		1 552		40 132		10 384		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 954	39 568	25 362		13 217		1 552		40 132		10 384		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 954	39 568	25 362		13 217		1 552		40 132		10 384		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 954	39 568	25 362		13 217		1 552		40 132		10 384		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	45 844	48 770	3 599	7.9%	3 342	7.3%	4 607	9.4%	11 548	23.7%	4 475	35.3%	2.9%
National Government	24 841	34 841	3 352	13.5%	2 643	10.6%	2 050	5.9%	8 044	23.1%	3 857	47.1%	(46.9%)
Provincial Government	10 000	3 000	-	-	-	-	520	17.3%	520	17.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 841	37 841	3 352	9.6%	2 643	7.6%	2 570	6.8%	8 564	22.6%	3 857	25.5%	(33.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 003	10 929	247	2.2%	700	6.4%	2 037	18.6%	2 984	27.3%	618	62.4%	229.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 844	48 770	3 599	7.9%	3 342	7.3%	4 607	9.4%	11 548	23.7%	4 475	35.3%	2.9%
Governance and Administration	2 417	1 444	17	.7%	-	-	341	23.6%	358	24.8%	4	17.1%	7 660.3%
Executive & Council	882	662	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	376	305	17	4.6%	-	-	33	10.9%	50	16.5%	4	17.8%	657.0%
Corporate Services	1 160	478	-	-	-	-	308	64.4%	308	64.4%	-	-	(100.0%)
Community and Public Safety	17 983	17 347	188	1.0%	660	3.7%	709	4.1%	1 557	9.0%	432	46.5%	63.9%
Community & Social Services	4 775	16 867	188	3.9%	634	13.3%	616	3.7%	1 438	8.5%	430	100.0%	43.4%
Sport And Recreation	12 442	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	627	480	-	-	26	4.2%	92	19.3%	119	24.7%	3	6.2%	3 477.4%
Housing	140	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 295	14 966	3 043	24.8%	2 802	22.8%	1 791	12.0%	7 636	51.0%	4 013	48.0%	(55.4%)
Planning and Development	320	3 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 975	11 966	3 043	25.4%	2 802	23.4%	1 791	15.0%	7 636	63.8%	4 013	48.0%	(55.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 148	15 013	351	2.7%	(120)	(.9%)	1 766	11.8%	1 997	13.3%	25	1.3%	6 894.8%
Electricity	11 648	13 495	351	3.0%	(120)	(1.0%)	966	7.2%	1 197	8.9%	(5)	.4%	(20 241.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Waste Management	1 500	1 518	-	-	-	-	800	52.7%	800	52.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	257 298	277 365	85 813	33.4%	66 129	25.7%	61 471	22.2%	213 413	76.9%	76 329	101.1%	(19.5%)
Property rates, penalties and collection charges	51 455	60 920	22 061	42.9%	12 017	23.4%	11 902	19.5%	45 979	75.5%	14 089	86.4%	(15.5%)
Service charges	112 520	117 231	29 628	26.3%	27 527	24.5%	25 151	21.5%	82 307	70.2%	26 565	86.0%	(5.3%)
Other revenue	8 125	9 916	1 554	19.1%	1 836	22.6%	2 243	22.6%	5 632	56.8%	13 417	743.0%	(83.3%)
Government - operating	48 404	48 404	20 370	42.1%	14 648	30.3%	11 274	23.3%	46 292	95.6%	10 676	68.4%	5.6%
Government - capital	34 841	37 841	11 000	31.6%	9 000	25.8%	9 841	26.0%	29 841	78.9%	11 141	82.3%	(11.7%)
Interest	1 953	3 053	1 201	61.5%	1 101	56.4%	1 060	34.7%	3 361	110.1%	442	85.5%	139.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(208 808)	(213 994)	(86 983)	41.7%	(55 782)	26.7%	(57 890)	27.1%	(200 655)	93.8%	(65 063)	109.0%	(11.0%)
Suppliers and employees	(207 718)	(212 904)	(85 784)	41.3%	(54 888)	26.4%	(56 667)	26.6%	(197 339)	92.7%	(64 399)	108.8%	(12.0%)
Finance charges	(790)	(790)	(458)	57.9%	-	-	(396)	50.1%	(854)	108.1%	(512)	104.6%	(22.6%)
Transfers and grants	(300)	(300)	(741)	247.1%	(894)	298.0%	(826)	275.3%	(2 461)	820.4%	(152)	-	443.9%
Net Cash from/(used) Operating Activities	48 490	63 371	(1 170)	(2.4%)	10 347	21.3%	3 581	5.7%	12 758	20.1%	11 266	45.9%	(68.2%)
Cash Flow from Investing Activities													
Receipts	7 125	15	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 125	15	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 844)	(48 770)	(1 917)	4.2%	(3 342)	7.3%	(4 607)	9.4%	(9 865)	20.2%	(4 789)	29.7%	(3.8%)
Capital assets	(45 844)	(48 770)	(1 917)	4.2%	(3 342)	7.3%	(4 607)	9.4%	(9 865)	20.2%	(4 789)	29.7%	(3.8%)
Net Cash from/(used) Investing Activities	(38 719)	(48 755)	(1 917)	4.9%	(3 342)	8.6%	(4 607)	9.4%	(9 865)	20.2%	(4 789)	29.7%	(3.8%)
Cash Flow from Financing Activities													
Receipts	91	91	-	-	-	-	-	-	-	-	77	52.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	91	91	-	-	-	-	-	-	-	-	77	52.2%	(100.0%)
Payments	(954)	(1 954)	(1 559)	163.4%	-	-	(1 035)	53.0%	(2 594)	132.7%	(1 559)	81.9%	(33.6%)
Repayment of borrowing	(954)	(1 954)	(1 559)	163.4%	-	-	(1 035)	53.0%	(2 594)	132.7%	(1 559)	81.9%	(33.6%)
Net Cash from/(used) Financing Activities	(863)	(1 863)	(1 559)	180.6%	-	-	(1 035)	55.6%	(2 594)	139.2%	(1 481)	88.8%	(30.1%)
Net Increase/(Decrease) in cash held	8 908	12 753	(4 645)	(52.1%)	7 004	78.6%	(2 061)	(16.2%)	299	2.3%	4 996	(9.0%)	(141.3%)
Cash/cash equivalents at the year begin:	29 627	29 627	-	-	(4 645)	(15.7%)	2 360	8.0%	-	-	(2 240)	5.1%	(205.3%)
Cash/cash equivalents at the year end:	38 535	42 379	(4 645)	(12.1%)	2 360	6.1%	299	.7%	299	.7%	2 755	9.3%	(89.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 539	84.4%	262	6.2%	(3)	(.1%)	393	9.4%	4 191	5.9%	21	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	3 493	13.5%	951	3.7%	612	2.4%	20 826	80.5%	25 882	36.5%	1 378	5.3%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 242	9.0%	497	3.6%	326	2.4%	11 701	85.0%	13 766	19.4%	1 715	12.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	13.5%	27	5.4%	17	3.4%	382	77.7%	491	.7%	5	1.1%	-	-
Interest on Arrear Debtor Accounts	389	1.6%	380	1.5%	355	1.4%	23 822	95.5%	24 946	35.1%	1 968	7.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	125	7.3%	14	.8%	(19)	(1.1%)	1 601	93.0%	1 721	2.4%	29	1.7%	-	-
Total By Income Source	8 855	12.5%	2 131	3.0%	1 287	1.8%	58 724	82.7%	70 998	100.0%	5 116	7.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	811	24.3%	137	4.1%	16	.5%	2 378	71.2%	3 343	4.7%	-	-	-	-
Commercial	3 887	46.7%	334	4.0%	167	2.0%	3 932	47.3%	8 319	11.7%	-	-	-	-
Households	3 801	6.6%	1 616	2.8%	1 086	1.9%	50 817	88.7%	57 320	80.7%	5 116	8.9%	-	-
Other	356	17.7%	44	2.2%	18	.9%	1 597	79.2%	2 016	2.8%	-	-	-	-
Total By Customer Group	8 855	12.5%	2 131	3.0%	1 287	1.8%	58 724	82.7%	70 998	100.0%	5 116	7.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 505	100.0%	-	-	-	-	-	-	5 505	25.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	779	100.0%	-	-	-	-	-	-	779	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 076	100.0%	-	-	-	-	-	-	1 076	4.9%
Loan repayments	1 559	100.0%	-	-	-	-	-	-	1 559	7.1%
Trade Creditors	2 118	100.0%	-	-	-	-	-	-	2 118	9.7%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	10 821	100.0%	-	-	-	-	-	-	10 821	49.5%
Total	21 861	100.0%	-	-	-	-	-	-	21 861	100.0%

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	160 338	172 878	75 298	47.0%	46 295	28.9%	40 000	23.1%	161 593	93.5%	32 677	69.3%	22.4%
Property rates	17 334	20 805	19 471	112.3%	(4)		1 020	4.9%	20 486	98.5%	(9)	105.3%	(11 915.8%)
Property rates - penalties and collection charges	347	696	152	43.9%	162	46.9%	212	30.4%	526	75.6%	87	35.6%	143.6%
Service charges - electricity revenue	15 964	15 964	3 034	19.0%	2 816	17.6%	2 850	17.9%	8 701	54.5%	2 178	43.8%	30.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	2 224	502	37.3%	465	34.5%	503	22.6%	1 470	66.1%	612	135.0%	(17.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	483	-	104	21.4%	99	20.5%	94	-	297	-	238	92.8%	(60.4%)
Interest earned - external investments	2 900	8 588	2 242	77.3%	2 290	78.9%	2 509	29.2%	7 041	82.0%	1 911	140.7%	31.3%
Interest earned - outstanding debtors	356	770	176	49.3%	184	51.6%	187	24.3%	547	71.0%	205	197.1%	(8.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	633	130	51.8%	214	85.8%	177	27.9%	521	82.2%	285	562.5%	(38.0%)
Licences and permits	-	627	150	-	96	-	200	31.9%	446	71.1%	-	-	(100.0%)
Agency services	-	-	-	-	63	-	-	-	63	-	-	-	-
Transfers recognised - operational	121 188	121 712	48 831	40.3%	39 724	32.8%	31 944	26.2%	120 499	99.0%	26 986	62.4%	18.4%
Other own revenue	169	859	506	299.5%	186	110.0%	303	35.3%	995	115.9%	185	78.8%	63.7%
Gains on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Operating Expenditure	127 240	132 828	24 582	19.3%	29 476	23.2%	31 945	24.1%	86 003	64.7%	27 213	61.9%	17.4%
Employee related costs	38 960	38 960	8 614	22.1%	8 763	22.5%	8 851	22.7%	26 227	67.3%	7 488	57.9%	18.2%
Remuneration of councillors	18 180	10 102	2 370	13.0%	2 393	13.2%	2 747	27.2%	7 510	74.3%	2 268	49.5%	21.1%
Debt impairment	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 500	-	-	-	-	-	5 728	-	5 728	-	1 866	33.9%	206.9%
Finance charges	4	-	129	3 219.8%	(120)	(2 989.3%)	129	-	138	-	129	3 059.2%	-
Bulk purchases	18 800	18 800	5 417	28.8%	3 444	18.3%	3 315	17.6%	12 177	64.8%	4 755	74.7%	(30.3%)
Other Materials	837	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 585	7 831	2 416	31.9%	1 357	17.9%	1 071	13.7%	4 845	61.9%	-	101.0%	(100.0%)
Transfers and grants	3 300	2 550	932	28.2%	2 973	90.1%	856	33.6%	4 762	186.7%	1 092	204.2%	(21.6%)
Other expenditure	31 875	54 585	4 704	14.8%	10 665	33.5%	9 248	16.9%	24 617	45.1%	9 614	56.8%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33 097	40 051	50 716		16 819		8 055		75 590		5 464		
Transfers recognised - capital	58 246	64 246	27 402	47.0%	9 263	15.9%	26 695	41.6%	63 360	98.6%	4 407	134.0%	505.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	91 343	104 297	78 118		26 081		34 750		138 950		9 871		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	91 343	104 297	78 118		26 081		34 750		138 950		9 871		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	91 343	104 297	78 118		26 081		34 750		138 950		9 871		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	91 343	104 297	78 118		26 081		34 750		138 950		9 871		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	115 392	141 026	30 996	26.9%	21 881	19.0%	36 798	26.1%	89 674	63.6%	7 899	32.2%	365.8%
National Government	50 246	50 246	27 491	54.7%	16 761	33.4%	7 622	15.2%	51 874	103.2%	3 668	46.5%	107.8%
Provincial Government	8 000	14 000	-	-	-	-	18 102	129.3%	18 102	129.3%	-	6.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 246	64 246	27 491	47.2%	16 761	28.8%	25 724	40.0%	69 976	108.9%	3 668	42.5%	601.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 146	76 780	3 504	6.1%	5 120	9.0%	11 074	14.4%	19 699	25.7%	4 231	22.4%	161.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	115 392	141 026	30 996	26.9%	21 881	19.0%	36 798	26.1%	89 674	63.6%	7 899	32.2%	365.8%
Governance and Administration	1 505	124	30 996	2 059.5%	1 849	122.9%	58	46.4%	32 902	26 467.7%	7 899	1 379.8%	(99.3%)
Executive & Council	85	65	30 996	36 465.7%	1 721	2 024.7%	-	-	32 717	50 333.6%	7 899	5 710.1%	(100.0%)
Budget & Treasury Office	220	9	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	50	-	-	128	10.7%	58	115.3%	186	371.4%	-	-	(100.0%)
Community and Public Safety	63 349	57 844	-	-	7 029	11.1%	7 615	13.2%	14 644	25.3%	-	-	(100.0%)
Community & Social Services	59 993	53 533	-	-	7 029	11.7%	5 724	10.7%	12 753	23.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 356	4 311	-	-	-	-	1 891	43.9%	1 891	43.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 173	48 726	-	-	7 532	16.7%	4 878	10.0%	12 410	25.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	1 645	-	-	-	1 645	-	-	-	-
Road Transport	45 173	48 726	-	-	5 887	13.0%	4 878	10.0%	10 765	22.1%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 365	34 332	-	-	5 471	102.0%	24 247	70.6%	29 718	86.6%	-	-	(100.0%)
Electricity	5 330	34 294	-	-	5 471	102.6%	24 247	70.7%	29 718	86.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	35	38	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	218 510	248 462	95 059	43.5%	32 073	14.7%	59 497	23.9%	186 630	75.1%	69 728	113.9%	(14.7%)
Property rates, penalties and collection charges	17 681	39 542	11 094	62.7%	1 880	10.6%	2 142	5.4%	15 115	38.2%	1 847	106.7%	16.0%
Service charges	17 311	10 377	2 351	13.6%	2 816	16.3%	2 771	26.7%	7 938	76.5%	2 132	43.2%	30.0%
Other revenue	828	3 225	1 043	125.9%	873	105.4%	1 048	32.5%	2 964	91.9%	1 174	350.9%	(10.8%)
Government - operating	121 188	121 712	53 149	43.9%	31	-	30 594	25.1%	83 774	68.8%	50 699	138.4%	(39.7%)
Government - capital	58 246	64 246	25 000	42.9%	24 000	41.2%	20 246	31.5%	69 246	107.8%	11 804	76.6%	71.5%
Interest	3 256	9 359	2 423	74.4%	2 473	76.0%	2 696	28.8%	7 592	81.1%	2 071	153.1%	30.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 301)	(191 490)	(77 513)	65.0%	(25 295)	21.2%	(28 003)	14.6%	(130 811)	68.3%	(27 162)	96.9%	3.1%
Suppliers and employees	(115 997)	(188 925)	(76 557)	66.0%	(24 506)	21.1%	(22 836)	12.1%	(123 900)	65.6%	(25 842)	93.3%	(11.6%)
Finance charges	(4)	(15)	(9)	219.4%	-	-	-	-	(9)	59.7%	-	7.9%	-
Transfers and grants	(3 300)	(2 550)	(946)	28.7%	(789)	23.9%	(5 167)	202.6%	(6 902)	270.7%	(1 320)	794.6%	291.4%
Net Cash from/(used) Operating Activities	99 209	56 971	17 546	17.7%	6 778	6.8%	31 494	55.3%	55 818	98.0%	42 566	162.4%	(26.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 392)	(141 026)	(30 626)	26.5%	(14 488)	12.6%	(36 992)	26.2%	(82 106)	58.2%	-	-	(100.0%)
Capital assets	(115 392)	(141 026)	(30 626)	26.5%	(14 488)	12.6%	(36 992)	26.2%	(82 106)	58.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(115 392)	(141 026)	(30 626)	26.5%	(14 488)	12.6%	(36 992)	26.2%	(82 106)	58.2%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521)	(242)	(120)	23.0%	-	-	-	-	(120)	49.4%	-	73.3%	-
Repayment of borrowing	(521)	(242)	(120)	23.0%	-	-	-	-	(120)	49.4%	-	73.3%	-
Net Cash from/(used) Financing Activities	(521)	(242)	(120)	23.0%	-	-	-	-	(120)	49.4%	-	73.3%	-
Net Increase/(Decrease) in cash held	(16 704)	(84 297)	(13 199)	79.0%	(7 710)	46.2%	(5 498)	6.5%	(26 408)	31.3%	42 566	(204.5%)	(112.9%)
Cash/cash equivalents at the year begin:	(48 673)	201	114 302	(234.8%)	101 103	(207.7%)	93 392	46 514.6%	114 302	56 928.8%	110 374	85.3%	(15.4%)
Cash/cash equivalents at the year end:	(65 377)	(84 096)	101 103	(154.6%)	93 392	(142.9%)	87 895	(104.5%)	87 895	(104.5%)	152 940	255.9%	(42.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	757	67.3%	62	5.5%	13	1.2%	292	26.0%	1 125	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 222	10.0%	904	7.4%	937	7.7%	9 141	74.9%	12 205	46.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	235	2.0%	159	1.3%	144	1.2%	11 283	95.5%	11 820	45.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	7.4%	63	5.9%	68	6.4%	850	80.3%	1 059	4.0%	-	-	-	-
Total By Income Source	2 292	8.7%	1 188	4.5%	1 161	4.4%	21 567	82.3%	26 208	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	231	9.5%	125	5.2%	595	24.5%	1 478	60.8%	2 429	9.3%	-	-	-	-
Commercial	1 352	16.5%	667	8.1%	272	3.3%	5 896	72.0%	8 187	31.2%	-	-	-	-
Households	688	4.6%	377	2.5%	277	1.9%	13 617	91.0%	14 959	57.1%	-	-	-	-
Other	21	3.3%	18	2.9%	17	2.7%	577	91.1%	633	2.4%	-	-	-	-
Total By Customer Group	2 292	8.7%	1 188	4.5%	1 161	4.4%	21 567	82.3%	26 208	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	324	100.0%	-	-	-	-	-	-	324	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	324	100.0%	-	-	-	-	-	-	324	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	177 064	177 064	3 103	1.8%	3 103	1.8%	3 103	1.8%	9 309	5.3%	3 108	43.9%	(.2%)
Property rates	10 351	10 351	3 103	30.0%	3 103	30.0%	3 103	30.0%	9 309	89.9%	3 103	261.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	273	273	-	-	-	-	-	-	-	-	5	11.5%	(100.0%)
Interest earned - external investments	3 272	3 272	-	-	-	-	-	-	-	-	-	20.1%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 953	162 953	-	-	-	-	-	-	-	-	-	38.7%	-
Other own revenue	215	215	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	216 102	216 102	19 510	9.0%	24 764	11.5%	18 487	8.6%	62 760	29.0%	18 032	29.9%	2.5%
Employee related costs	31 680	31 680	8 166	25.8%	10 198	32.2%	7 603	24.0%	25 967	82.0%	6 691	57.7%	13.6%
Remuneration of councillors	10 284	10 284	1 594	15.5%	1 594	15.5%	1 880	18.3%	5 068	49.3%	1 504	46.3%	25.0%
Debt impairment	1 068	1 068	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 042	22 042	64	.3%	-	-	-	-	64	.3%	1 739	17.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 450	13 450	-	-	-	-	-	-	-	-	163	5.4%	(100.0%)
Transfers and grants	7 400	7 400	2 260	30.5%	5 195	70.2%	1 562	21.1%	9 017	121.9%	2 691	56.9%	(42.0%)
Other expenditure	130 178	130 178	7 425	5.7%	7 777	6.0%	7 443	5.7%	22 644	17.4%	5 244	21.0%	41.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 038)	(39 038)	(16 407)		(21 661)		(15 384)		(53 452)		(14 924)		
Transfers recognised - capital	38 048	38 048	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(990)	(990)	(16 407)		(21 661)		(15 384)		(53 452)		(14 924)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(990)	(990)	(16 407)		(21 661)		(15 384)		(53 452)		(14 924)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(990)	(990)	(16 407)		(21 661)		(15 384)		(53 452)		(14 924)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(990)	(990)	(16 407)		(21 661)		(15 384)		(53 452)		(14 924)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	58 048	58 048	7 523	13.0%	16 384	28.2%	235	.4%	24 142	41.6%	22 154	74.2%	(98.9%)
National Government	58 048	58 048	7 523	13.0%	16 384	28.2%	235	.4%	24 142	41.6%	22 154	92.8%	(98.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 048	58 048	7 523	13.0%	16 384	28.2%	235	.4%	24 142	41.6%	22 154	92.8%	(98.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 048	58 048	7 523	13.0%	16 384	28.2%	235	.4%	24 142	41.6%	22 154	74.2%	(98.9%)
Governance and Administration	-	-	-	-	-	-	235	-	235	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	235	-	235	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 048	38 048	7 523	19.8%	16 384	43.1%	-	-	23 907	62.8%	22 154	92.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 048	38 048	7 523	19.8%	16 384	43.1%	-	-	23 907	62.8%	22 154	92.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	211 149	211 149	78 537	37.2%	10 000	4.7%	18 048	8.5%	106 585	50.5%	570	41.8%	3 066.3%
Property rates, penalties and collection charges	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Service charges	360	360	-	-	-	-	-	-	-	-	-	-	-
Other revenue	516	516	-	-	-	-	-	-	-	-	-	-	-
Government - operating	162 953	162 953	60 537	37.1%	-	-	-	-	60 537	37.1%	570	43.3%	(100.0%)
Government - capital	38 048	38 048	18 000	47.3%	10 000	26.3%	18 048	47.4%	46 048	121.0%	-	37.9%	(100.0%)
Interest	3 272	3 272	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(192 991)	(192 991)	(5 839)	3.0%	(6 619)	3.4%	(21 024)	10.9%	(33 482)	17.3%	(15 408)	32.1%	36.4%
Suppliers and employees	(185 591)	(185 591)	(5 839)	3.1%	(6 619)	3.6%	(21 024)	11.3%	(33 482)	18.0%	(15 408)	32.1%	36.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 400)	(7 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 158	18 158	72 698	400.4%	3 381	18.6%	(2 976)	(16.4%)	73 103	402.6%	(14 838)	58.5%	(79.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 950)	(51 950)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(51 950)	(51 950)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 950)	(51 950)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 792)	(33 792)	72 698	(215.1%)	3 381	(10.0%)	(2 976)	8.8%	73 103	(216.3%)	(14 838)	100.3%	(79.9%)
Cash/cash equivalents at the year begin:	83 155	83 155	76 032	91.4%	148 730	178.9%	152 111	182.9%	76 032	91.4%	118 802	94.4%	28.0%
Cash/cash equivalents at the year end:	49 363	49 363	148 730	301.3%	152 111	308.1%	149 135	302.1%	149 135	302.1%	103 964	95.9%	43.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	362	100.0%	-	-	-	-	-	-	362	53.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	313	100.0%	-	-	-	-	-	-	313	46.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	675	100.0%	-	-	-	-	-	-	675	100.0%

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	204 843	309 624	80 082	39.1%	93 496	45.6%	76 903	24.8%	250 482	80.9%	48 492	107.1%	58.6%
Property rates	30 321	30 321	8 591	28.3%	7 830	25.8%	7 087	23.4%	23 507	77.5%	7 452	79.2%	(4.9%)
Property rates - penalties and collection charges	1 370	1 378	-	-	-	-	694	50.3%	694	50.3%	498	104.0%	39.3%
Service charges - electricity revenue	62 588	62 404	30 328	48.5%	11 619	18.6%	10 056	16.1%	52 002	83.3%	14 030	75.7%	(28.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	566	-	(100.0%)
Service charges - refuse revenue	6 648	6 648	1 865	28.1%	1 272	19.1%	2 605	39.2%	5 742	86.4%	1 141	70.7%	128.4%
Service charges - other	1 455	-	28	1.9%	595	40.9%	57	-	679	-	163	53.6%	(65.3%)
Rental of facilities and equipment	3 526	2 738	1 613	45.7%	147	4.2%	1 449	52.9%	3 208	117.2%	197	58.7%	636.9%
Interest earned - external investments	3 100	1 500	297	9.6%	164	5.3%	745	49.6%	1 205	80.3%	3 831	948.1%	(80.6%)
Interest earned - outstanding debtors	191	-	265	138.8%	301	157.8%	219	-	786	-	126	183.8%	74.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	425	230	26	6.1%	41	9.7%	182	79.3%	249	108.4%	43	40.7%	319.1%
Licences and permits	2 170	2 152	504	23.2%	278	12.8%	328	15.2%	1 110	51.6%	406	62.9%	(19.2%)
Agency services	1 150	1 150	295	25.7%	96	8.4%	-	-	391	34.0%	206	58.8%	(100.0%)
Transfers recognised - operational	91 052	179 306	35 529	39.0%	40 359	44.3%	52 613	29.3%	128 501	71.7%	19 795	115.5%	165.8%
Other own revenue	847	21 798	742	87.6%	30 797	3 636.0%	869	4.0%	32 407	148.7%	37	53.7%	2 268.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 773	337 805	36 230	17.4%	44 891	21.6%	70 725	20.9%	151 846	45.0%	59 267	68.7%	19.3%
Employee related costs	83 011	73 123	16 972	20.4%	23 823	28.7%	21 118	28.9%	61 914	84.7%	12 837	65.5%	64.5%
Remuneration of councillors	8 484	9 257	-	-	1 173	13.8%	1 861	20.1%	3 034	32.8%	1 646	61.5%	13.0%
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 854	21 339	-	-	-	-	14 974	70.2%	14 974	70.2%	-	-	(100.0%)
Finance charges	1 364	1 364	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	46 838	46 838	11 000	23.5%	5 977	12.8%	10 872	23.2%	27 849	59.5%	6 686	58.7%	62.6%
Other Materials	243	343	99	40.7%	46	18.7%	63	18.5%	208	60.5%	-	-	(100.0%)
Contracted services	16 616	12 772	2 602	15.7%	2 100	12.6%	7 158	56.0%	11 860	92.9%	2 501	49.8%	186.2%
Transfers and grants	2 400	88 955	169	7.0%	-	-	2 434	2.7%	2 603	2.9%	388	111.1%	527.4%
Other expenditure	21 263	81 115	5 388	25.3%	11 772	55.4%	12 245	15.1%	29 405	36.3%	35 209	130.6%	(65.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 930)	(28 181)	43 852		48 605		6 178		98 636		(10 775)		
Transfers recognised - capital	69 570	29 570	5 000	7.2%	8 791	12.6%	3 069	10.4%	16 860	57.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 640	1 389	48 852		57 396		9 247		115 495		(10 775)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 640	1 389	48 852		57 396		9 247		115 495		(10 775)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 640	1 389	48 852		57 396		9 247		115 495		(10 775)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 640	1 389	48 852		57 396		9 247		115 495		(10 775)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	105 731	84 545	24 617	23.3%	17 428	16.5%	9 841	11.6%	51 887	61.4%	12 115	41.8%	(18.8%)
National Government	51 570	49 500	2 729	5.3%	4 084	7.9%	9 485	19.2%	16 298	32.9%	11 020	81.0%	(13.9%)
Provincial Government	18 000	5 000	338	1.9%	8 426	46.8%	-	-	8 763	175.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 570	54 500	3 067	4.4%	12 510	18.0%	9 485	17.4%	25 061	46.0%	11 020	57.7%	(13.9%)
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 161	15 821	21 551	349.8%	4 919	79.8%	356	2.3%	26 826	169.6%	1 095	4.8%	(67.5%)
Public contributions and donations	-	14 224	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	105 731	84 545	24 617	23.3%	17 428	16.5%	9 841	11.6%	51 887	61.4%	12 115	41.8%	(18.8%)
Governance and Administration	21 090	1 210	38	.2%	-	-	78	6.4%	116	9.6%	7 679	184.4%	(99.0%)
Executive & Council	20 150	300	-	-	-	-	25	8.2%	25	8.2%	1 095	102.3%	(97.8%)
Budget & Treasury Office	300	300	38	12.6%	-	-	2	.7%	40	13.3%	1 985	57.5%	(99.9%)
Corporate Services	640	610	-	-	-	-	51	8.4%	51	8.4%	4 598	11 506.6%	(98.9%)
Community and Public Safety	10 778	4 157	1 989	18.5%	1 414	13.1%	-	-	3 403	81.9%	401	15.8%	(100.0%)
Community & Social Services	10 778	4 057	1 989	18.5%	1 414	13.1%	-	-	3 403	83.9%	49	3.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	98	-	(100.0%)
Public Safety	-	100	-	-	-	-	-	-	-	-	254	49.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 253	43 846	17 431	36.9%	12 514	26.5%	9 485	21.6%	39 431	89.9%	2 402	32.2%	294.9%
Planning and Development	10 122	5 122	350	3.5%	-	-	-	-	350	6.8%	-	-	-
Road Transport	37 131	38 724	17 081	46.0%	12 514	33.7%	9 485	24.5%	39 081	100.9%	2 402	43.4%	294.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 610	35 332	5 159	19.4%	3 500	13.2%	278	.8%	8 937	25.3%	1 634	37.5%	(83.0%)
Electricity	26 610	27 952	5 159	19.4%	-	-	4	-	5 164	18.5%	1 634	47.8%	(99.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	7 380	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	3 500	-	274	-	3 774	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	251 764	252 033	69 736	27.7%	77 408	30.7%	16 711	6.6%	163 854	65.0%	40 208	69.9%	(58.4%)
Property rates, penalties and collection charges	25 490	25 760	6 735	26.4%	8 020	31.5%	3 129	12.1%	17 884	69.4%	5 331	62.2%	(41.3%)
Service charges	59 973	59 973	19 293	32.2%	17 901	29.8%	12 575	21.0%	49 769	83.0%	12 225	78.6%	2.9%
Other revenue	6 340	6 339	1 369	21.6%	664	10.5%	1 007	15.9%	3 039	47.9%	882	54.8%	14.2%
Government - operating	87 099	87 099	36 593	42.0%	40 359	46.3%	-	-	76 952	88.4%	19 795	111.1%	(100.0%)
Government - capital	69 571	69 571	5 000	7.2%	10 000	14.4%	-	-	15 000	21.6%	-	-	-
Interest	3 291	3 291	745	22.6%	465	14.1%	-	-	1 210	36.8%	1 975	326.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(180 638)	(178 238)	(39 753)	22.0%	(45 769)	25.3%	(27 248)	15.3%	(112 770)	63.3%	(55 458)	80.0%	(50.9%)
Suppliers and employees	(149 861)	(151 225)	(39 584)	26.4%	(45 769)	30.5%	(27 248)	18.0%	(112 601)	74.5%	(55 049)	79.8%	(50.5%)
Finance charges	(1 364)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 413)	(27 013)	(169)	.6%	-	-	-	-	(169)	.6%	(409)	106.3%	(100.0%)
Net Cash from/(used) Operating Activities	71 126	73 795	29 983	42.2%	31 639	44.5%	(10 538)	(14.3%)	51 084	69.2%	(15 250)	40.1%	(30.9%)
Cash Flow from Investing Activities													
Receipts	-	500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 585)	(84 585)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(84 585)	(84 585)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(84 585)	(84 085)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	15 200	30 000	-	-	-	-	-	-	-	-	15	37.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	200	-	-	-	-	-	-	-	-	-	15	37.9%	(100.0%)
Payments	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	12 200	27 000	-	-	-	-	-	-	-	-	15	37.9%	(100.0%)
Net Increase/(Decrease) in cash held	(1 259)	16 710	29 983	(2 381.5%)	31 639	(2 513.0%)	(10 538)	(63.1%)	51 084	305.7%	(15 235)	(170.1%)	(30.8%)
Cash/cash equivalents at the year begin:	48 000	48 000	-	-	29 983	62.5%	61 622	128.4%	-	-	36 020	-	71.1%
Cash/cash equivalents at the year end:	46 741	64 710	29 983	64.1%	61 622	131.8%	51 084	78.9%	51 084	78.9%	20 786	43.6%	145.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 170	31.7%	1 143	8.7%	1 164	8.9%	6 671	50.7%	13 147	43.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 107	10.7%	1 011	5.2%	897	4.6%	15 614	79.5%	19 629	64.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	680	14.2%	372	7.8%	330	6.9%	3 392	71.0%	4 774	15.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	11.7%	40	11.7%	39	11.6%	222	65.1%	341	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 430)	149.2%	(293)	3.8%	(72)	.9%	4 134	(54.0%)	(7 662)	(25.3%)	-	-	-	-
Total By Income Source	(4 434)	(14.7%)	2 273	7.5%	2 358	7.8%	30 032	99.3%	30 229	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	477	11.9%	287	7.2%	292	7.3%	2 949	73.6%	4 004	13.2%	-	-	-	-
Commercial	3 506	31.2%	781	6.9%	960	8.5%	6 003	53.4%	11 249	37.2%	-	-	-	-
Households	2 778	16.0%	1 259	7.3%	730	4.2%	12 575	72.5%	17 343	57.4%	-	-	-	-
Other	(11 195)	472.9%	(54)	2.3%	376	(15.9%)	8 506	(359.3%)	(2 367)	(7.8%)	-	-	-	-
Total By Customer Group	(4 434)	(14.7%)	2 273	7.5%	2 358	7.8%	30 032	99.3%	30 229	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 424	100.0%	-	-	-	-	-	-	3 424	18.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	726	100.0%	-	-	-	-	-	-	726	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	775	100.0%	-	-	-	-	-	-	775	4.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 051	100.0%	-	-	-	-	-	-	14 051	74.0%
Auditor-General	19	100.0%	-	-	-	-	-	-	19	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	18 995	100.0%	-	-	-	-	-	-	18 995	100.0%

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	310 663	388 847	128 035	41.2%	122 172	39.3%	121 250	31.2%	371 457	95.5%	82 609	97.2%	46.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	43 435	39 305	6 612	15.2%	11 644	26.8%	8 526	21.7%	26 782	68.1%	11 392	79.9%	(25.2%)
Service charges - sanitation revenue	11 403	10 229	1 826	16.0%	2 547	22.3%	2 217	21.7%	6 591	64.4%	2 932	77.9%	(24.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	606	106	30.8%	197	56.9%	85	14.0%	388	64.0%	63	66.9%	33.9%
Interest earned - external investments	4 796	6 554	1 062	22.1%	2 215	46.2%	2 361	36.0%	5 638	86.0%	2 938	114.2%	(19.6%)
Interest earned - outstanding debtors	3 896	19 206	4 671	119.9%	4 947	127.0%	5 114	26.6%	14 733	76.7%	4 327	77.6%	18.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	246 498	312 485	113 690	46.1%	100 468	40.8%	102 910	32.9%	317 069	101.5%	60 904	102.3%	69.0%
Other own revenue	290	461	66	22.7%	154	53.1%	36	7.8%	255	55.4%	53	78.4%	(32.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	405 027	440 752	62 795	15.5%	150 026	37.0%	90 013	20.4%	302 834	68.7%	66 987	59.3%	34.4%
Employee related costs	120 583	118 532	23 947	19.9%	28 357	23.5%	24 957	21.1%	77 261	65.2%	21 469	64.8%	16.2%
Remuneration of councillors	4 022	4 308	1 314	32.7%	885	22.0%	1 080	25.1%	3 279	76.1%	950	74.8%	13.7%
Debt impairment	33 127	33 127	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	61 237	54 758	-	-	27 379	44.7%	1 264	2.3%	28 643	52.3%	-	50.0%	(100.0%)
Finance charges	1 000	5 161	2 150	215.1%	20	2.0%	307	5.9%	2 477	48.0%	2 232	62.3%	(86.3%)
Bulk purchases	16 157	11 657	1 004	6.2%	3 620	22.4%	2 871	24.6%	7 495	64.3%	974	45.5%	194.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 696	81 222	10 195	15.3%	37 133	55.7%	7 757	9.6%	55 085	67.8%	25 810	98.4%	(69.9%)
Transfers and grants	420	-	42	10.0%	(42)	(10.1%)	-	-	(0)	-	-	-	-
Other expenditure	101 786	131 987	24 143	23.7%	52 673	51.7%	51 778	39.2%	128 594	97.4%	15 552	57.4%	232.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 364)	(51 906)	65 239		(27 854)		31 237		68 622		15 622		
Transfers recognised - capital	419 159	400 509	103 344	24.7%	135 689	32.4%	73 639	18.4%	312 672	78.1%	25 692	48.4%	186.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 716	16 036	5 500	96.2%	376	6.6%	526	3.3%	6 402	39.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	330 511	364 639	174 084		108 211		105 402		387 696		41 314		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	330 511	364 639	174 084		108 211		105 402		387 696		41 314		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	330 511	364 639	174 084		108 211		105 402		387 696		41 314		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	330 511	364 639	174 084		108 211		105 402		387 696		41 314		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	424 875	419 841	108 844	25.6%	136 065	32.0%	73 793	17.6%	318 702	75.9%	25 692	48.9%	187.2%
National Government	419 159	395 509	103 344	24.7%	132 551	31.6%	68 564	17.3%	304 460	77.0%	24 173	58.4%	183.6%
Provincial Government	-	5 000	-	-	3 138	-	1 779	35.6%	4 917	98.3%	1 519	-	17.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	419 159	400 509	103 344	24.7%	135 689	32.4%	70 343	17.6%	309 376	77.2%	25 692	58.9%	173.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 716	19 332	5 500	96.2%	376	6.6%	27	.1%	5 903	30.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	3 423	-	3 423	-	-	-	(100.0%)
Capital Expenditure Standard Classification	424 875	419 841	108 844	25.6%	136 065	32.0%	73 793	17.6%	318 702	75.9%	25 692	48.9%	187.2%
Governance and Administration	5 600	5 980	5 500	98.2%	376	6.7%	153	2.6%	6 029	100.8%	-	-	(100.0%)
Executive & Council	-	6	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	15	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 600	5 959	5 500	98.2%	376	6.7%	153	2.6%	6 029	101.2%	-	-	(100.0%)
Community and Public Safety	60	8 296	-	-	3 138	5 229.9%	5 075	61.2%	8 213	99.0%	1 519	3 163.5%	234.2%
Community & Social Services	60	8 296	-	-	3 138	5 229.9%	5 075	61.2%	8 213	99.0%	1 519	3 163.5%	234.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16	16	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	16	16	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	419 199	405 549	103 344	24.7%	132 551	31.6%	68 564	16.9%	304 460	75.1%	24 173	48.7%	183.6%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	314 075	309 290	103 344	32.9%	131 464	41.9%	65 938	21.3%	300 746	97.2%	24 173	58.8%	172.8%
Waste Water Management	105 124	96 259	-	-	1 087	1.0%	2 626	2.7%	3 713	3.9%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	707 887	750 618	324 935	45.9%	255 081	36.0%	192 702	25.7%	772 718	102.9%	180 088	90.4%	7.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 903	27 570	6 012	18.3%	6 419	19.5%	5 036	18.3%	17 467	63.4%	8 116	90.3%	(37.9%)
Other revenue	635	1 067	162	25.6%	361	56.8%	121	11.3%	644	60.4%	112	-	7.5%
Government - operating	246 498	312 485	112 957	45.8%	105 587	42.8%	128 381	41.1%	346 925	111.0%	71 941	122.6%	78.5%
Government - capital	419 159	400 509	204 345	48.8%	140 789	33.6%	56 364	14.1%	401 498	100.2%	96 607	69.2%	(41.7%)
Interest	8 692	8 986	1 458	16.8%	1 925	22.1%	2 799	31.2%	6 183	68.8%	3 312	141.7%	(15.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(271 524)	(352 987)	(149 893)	55.2%	(170 803)	62.9%	(21 690)	6.1%	(342 387)	97.0%	(64 647)	73.0%	(66.4%)
Suppliers and employees	(270 104)	(347 706)	(147 701)	54.7%	(170 723)	63.2%	(21 384)	6.1%	(339 808)	97.7%	(62 415)	73.4%	(65.7%)
Finance charges	(1 000)	(5 161)	(2 150)	215.1%	(20)	2.0%	(307)	5.9%	(2 477)	48.0%	(2 232)	62.3%	(86.3%)
Transfers and grants	(420)	(120)	(42)	10.0%	(60)	14.2%	-	-	(102)	84.9%	-	-	-
Net Cash from/(used) Operating Activities	436 364	397 631	175 042	40.1%	84 278	19.3%	171 012	43.0%	430 331	108.2%	115 441	106.1%	48.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	(5 501)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(5 501)	-	(100.0%)
Payments	(424 875)	(416 545)	(106 081)	25.0%	(87 384)	20.6%	(74 302)	17.8%	(267 767)	64.3%	(25 692)	48.4%	189.2%
Capital assets	(424 875)	(416 545)	(106 081)	25.0%	(87 384)	20.6%	(74 302)	17.8%	(267 767)	64.3%	(25 692)	48.4%	189.2%
Net Cash from/(used) Investing Activities	(424 875)	(416 545)	(106 081)	25.0%	(87 384)	20.6%	(74 302)	17.8%	(267 767)	64.3%	(31 193)	33.3%	138.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 991)	(10 553)	(75 782)	210.6%	-	-	(2 241)	21.2%	(78 023)	739.3%	(50 000)	97.5%	(95.5%)
Repayment of borrowing	(35 991)	(10 553)	(75 782)	210.6%	-	-	(2 241)	21.2%	(78 023)	739.3%	(50 000)	97.5%	(95.5%)
Net Cash from/(used) Financing Activities	(35 991)	(10 553)	(75 782)	210.6%	-	-	(2 241)	21.2%	(78 023)	739.3%	(50 000)	95.8%	(95.5%)
Net Increase/(Decrease) in cash held	(24 502)	(29 467)	(6 821)	27.8%	(3 106)	12.7%	94 468	(320.6%)	84 541	(286.9%)	34 248	(46.9%)	175.8%
Cash/cash equivalents at the year begin:	5 075	57 974	11 735	231.2%	4 913	96.8%	1 807	3.1%	11 735	20.2%	64 212	2.8%	(97.2%)
Cash/cash equivalents at the year end:	(19 427)	28 507	4 913	(25.3%)	1 807	(9.3%)	96 276	337.7%	96 276	337.7%	98 460	(69.4%)	(2.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 314	1.3%	3 114	1.8%	4 549	2.6%	161 776	94.2%	171 753	61.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	721	1.5%	629	1.3%	958	2.0%	45 379	95.2%	47 687	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 781	2.9%	1 703	2.8%	1 669	2.7%	55 712	91.5%	60 865	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 815	1.7%	5 446	1.9%	7 176	2.6%	262 867	93.8%	280 305	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 001	5.4%	791	4.3%	1 303	7.0%	15 424	83.3%	18 520	6.6%	-	-	-	-
Commercial	792	3.7%	556	2.6%	2 025	9.5%	17 880	84.1%	21 254	7.6%	-	-	-	-
Households	3 021	1.3%	4 099	1.7%	3 849	1.6%	229 562	95.4%	240 531	85.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 815	1.7%	5 446	1.9%	7 176	2.6%	262 867	93.8%	280 305	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 491	90.0%	2 333	9.3%	1	-	169	.7%	24 994	79.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 488	100.0%	6 488	20.6%
Total	22 491	71.4%	2 333	7.4%	1	-	6 657	21.1%	31 482	100.0%

Contact Details

Municipal Manager	Dr EMS Ntombela	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 580 961	1 274 772	426 761	27.0%	398 077	25.2%	457 398	35.9%	1 282 236	100.6%	375 796	78.9%	21.7%
Property rates	240 640	232 130	60 759	25.2%	54 833	22.8%	58 333	25.1%	173 925	74.9%	51 866	73.0%	12.5%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	649 212	651 708	143 588	22.1%	148 179	22.8%	140 181	21.5%	431 948	66.3%	87 259	61.1%	60.7%
Service charges - water revenue	163 809	172 646	38 912	23.8%	38 226	23.3%	48 776	28.3%	125 914	72.9%	24 761	59.6%	97.0%
Service charges - sanitation revenue	95 592	96 143	25 723	26.9%	13 034	13.6%	32 841	34.2%	71 599	74.5%	13 391	54.8%	145.2%
Service charges - refuse revenue	78 850	77 964	13 800	17.5%	13 843	17.6%	30 550	39.2%	58 193	74.6%	17 482	60.3%	74.7%
Service charges - other	-	-	0		-		-		0		0	-	(100.0%)
Rental of facilities and equipment	7 126	6 715	1 681	23.6%	1 631	22.9%	1 703	25.4%	5 015	74.7%	1 389	69.0%	22.6%
Interest earned - external investments	12 000	9 270	2 980	24.8%	2 844	23.7%	907	9.8%	6 731	72.6%	1 686	48.6%	(46.2%)
Interest earned - outstanding debtors	8 700	5 700	291	3.3%	2 193	25.2%	1 757	30.8%	4 241	74.4%	2 111	75.3%	(16.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 110	5 146	1 048	33.7%	1 810	58.2%	1 098	21.3%	3 956	76.9%	2 365	194.7%	(53.6%)
Licences and permits	13	11	2	12.2%	4	28.0%	1	12.7%	7	59.7%	3	89.2%	(47.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 059	-	134 314	43.7%	116 606	38.0%	136 828	-	387 748	-	101 450	119.1%	34.9%
Other own revenue	14 850	17 339	3 662	24.7%	4 875	32.8%	4 422	25.5%	12 958	74.7%	72 031	600.0%	(93.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 834 688	1 894 525	469 223	25.6%	448 421	24.4%	440 128	23.2%	1 357 772	71.7%	394 242	66.0%	11.6%
Employee related costs	442 461	446 857	95 065	21.5%	134 605	30.4%	118 698	26.6%	348 368	78.0%	95 831	66.0%	23.9%
Remuneration of councillors	19 208	19 440	4 476	23.3%	4 614	24.0%	5 504	28.3%	14 593	75.1%	3 635	71.8%	51.4%
Debt impairment	102 308	102 308	-	-	35 514	34.7%	(35 377)	(34.6%)	137	.1%	16	16.2%	(220 626.2%)
Depreciation and asset impairment	247 952	311 729	123 114	49.7%	8 509	3.4%	66 149	21.2%	197 772	63.4%	49 739	71.9%	33.0%
Finance charges	27 105	53 692	13 957	51.5%	13 441	49.6%	13 204	24.6%	40 602	75.6%	5 333	78.0%	147.6%
Bulk purchases	474 096	457 000	134 729	28.4%	102 618	21.6%	95 908	21.0%	333 254	72.9%	85 523	74.9%	12.1%
Other Materials	2 881	2 336	506	17.6%	777	27.0%	685	29.3%	1 967	84.2%	922	61.6%	(25.7%)
Contracted services	190 653	168 608	39 695	20.8%	55 848	29.3%	6 302	3.7%	101 845	60.4%	39 146	65.3%	(83.9%)
Transfers and grants	73 400	68 262	-	-	39 737	54.1%	20 402	29.9%	60 139	88.1%	-	-	(100.0%)
Other expenditure	254 624	264 294	57 682	22.7%	52 758	20.7%	148 653	56.2%	259 094	98.0%	114 097	81.5%	30.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(253 726)	(619 753)	(42 462)		(50 343)		17 270		(75 536)		(18 446)		
Transfers recognised - capital	-	317 931	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(253 726)	(301 822)	(42 462)		(50 343)		17 270		(75 536)		(18 446)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(253 726)	(301 822)	(42 462)		(50 343)		17 270		(75 536)		(18 446)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(253 726)	(301 822)	(42 462)		(50 343)		17 270		(75 536)		(18 446)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(253 726)	(301 822)	(42 462)		(50 343)		17 270		(75 536)		(18 446)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	400 509	389 560	42 409	10.6%	93 180	23.3%	85 719	22.0%	221 307	56.8%	61 480	45.9%	39.4%
National Government	173 884	157 713	6 814	3.9%	32 884	18.9%	53 792	34.1%	93 490	59.3%	15 858	37.5%	239.2%
Provincial Government	-	16 066	-	-	-	-	3 151	19.6%	3 151	19.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	173 884	173 779	6 814	3.9%	32 884	18.9%	56 943	32.8%	96 641	55.6%	15 858	37.5%	259.1%
Borrowing	63 335	63 335	23 558	37.2%	35 632	56.3%	8 248	13.0%	67 438	106.5%	45 070	52.4%	(81.7%)
Internally generated funds	163 291	152 446	12 037	7.4%	24 663	15.1%	20 527	13.5%	57 228	37.5%	553	28.5%	3 612.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	400 509	389 560	42 409	10.6%	93 180	23.3%	85 719	22.0%	221 307	56.8%	61 480	45.9%	39.4%
Governance and Administration	85 974	74 925	12 869	15.0%	30 330	35.3%	5 278	7.0%	48 478	64.7%	27 678	51.6%	(80.9%)
Executive & Council	80 350	69 845	12 577	15.7%	29 705	37.0%	4 744	6.8%	47 026	67.3%	27 456	51.9%	(82.7%)
Budget & Treasury Office	2 000	2 256	292	14.6%	625	31.2%	535	23.7%	1 452	64.4%	222	44.3%	140.6%
Corporate Services	3 624	2 824	-	-	-	-	-	-	-	-	-	38.2%	-
Community and Public Safety	42 332	61 287	9 736	23.0%	13 641	32.2%	4 042	6.6%	27 419	44.7%	2 950	29.7%	37.0%
Community & Social Services	22 632	28 848	5 217	23.1%	8 960	39.6%	1 187	4.1%	15 364	53.3%	1 481	8.3%	(19.8%)
Sport And Recreation	11 450	22 035	910	7.9%	2 734	23.9%	2 307	10.5%	5 951	27.0%	1 040	55.2%	121.7%
Public Safety	2 890	3 513	748	25.9%	1 423	49.2%	535	15.2%	2 706	77.0%	4	.1%	13 101.2%
Housing	5 300	6 762	2 861	54.0%	524	9.9%	13	.2%	3 398	50.3%	425	31.6%	(96.9%)
Health	60	129	-	-	-	-	-	-	-	-	-	78.7%	-
Economic and Environmental Services	122 699	127 302	11 249	9.2%	23 123	18.8%	36 195	28.4%	70 568	55.4%	8 651	43.5%	318.4%
Planning and Development	41 269	21 553	683	1.7%	1 887	4.6%	3 013	14.0%	5 583	25.9%	545	16.3%	453.1%
Road Transport	81 430	105 749	10 567	13.0%	21 236	26.1%	33 182	31.4%	64 985	61.5%	8 106	51.1%	309.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	149 504	126 046	8 554	5.7%	26 085	17.4%	40 203	31.9%	74 842	59.4%	22 201	46.8%	81.1%
Electricity	33 600	39 803	4 400	13.1%	15 102	44.9%	9 684	24.3%	29 186	73.3%	11 377	51.4%	(14.9%)
Water	104 304	76 114	3 153	3.0%	10 496	10.1%	27 926	36.7%	41 576	54.6%	10 824	40.3%	158.0%
Waste Water Management	11 600	55	1 001	8.6%	487	4.2%	2 594	4 680.8%	4 081	7 365.2%	-	-	(100.0%)
Waste Management	-	10 073	-	-	(0)	-	-	-	(0)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 443 534	1 557 294	339 363	23.5%	380 992	26.4%	571 394	36.7%	1 291 748	82.9%	405 738	76.4%	40.8%
Property rates, penalties and collection charges	187 230	196 873	39 062	20.9%	44 705	23.9%	39 873	20.3%	123 640	62.8%	30 535	61.8%	30.6%
Service charges	740 597	832 590	127 647	17.2%	150 512	20.3%	299 646	36.0%	577 804	69.4%	94 280	45.4%	217.8%
Other revenue	22 589	26 638	4 430	19.6%	8 391	37.1%	136	.5%	12 958	48.6%	111 545	755.3%	(99.9%)
Government - operating	307 059	317 931	133 141	43.4%	138 387	45.1%	145 377	45.7%	416 904	131.1%	87 525	101.9%	66.1%
Government - capital	173 884	173 779	31 708	18.2%	34 000	19.6%	83 449	48.0%	149 157	85.8%	79 210	88.0%	5.4%
Interest	12 174	9 483	3 376	27.7%	4 997	41.0%	2 913	30.7%	11 286	119.0%	2 643	73.5%	10.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 227 499)	(1 289 705)	(279 473)	22.8%	(461 168)	37.6%	(415 419)	32.2%	(1 156 060)	89.6%	(379 174)	93.1%	9.6%
Suppliers and employees	(1 200 394)	(1 331 012)	(190 274)	15.9%	(441 130)	36.7%	(396 034)	29.8%	(1 027 438)	77.2%	(373 311)	93.4%	6.1%
Finance charges	(27 105)	(53 692)	(72 262)	266.6%	(13 442)	49.6%	(11 067)	20.6%	(96 770)	180.2%	(5 863)	79.6%	88.8%
Transfers and grants	-	94 999	(16 937)	-	(6 597)	-	(8 319)	(8.8%)	(31 852)	(33.5%)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	216 034	267 590	59 890	27.7%	(80 176)	(37.1%)	155 975	58.3%	135 689	50.7%	26 564	(27.1%)	487.2%
Cash Flow from Investing Activities													
Receipts	225 000	(72 351)	42 165	18.7%	-	-	(42 165)	58.3%	-	-	-	############	(100.0%)
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	22 223 500.0%	-
Decrease in non-current debtors	225 000	(68 506)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(4 845)	42 165	-	-	-	(42 165)	870.2%	-	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400 509)	311 544	(18 962)	4.7%	(56 546)	14.1%	(120 107)	(38.6%)	(195 615)	(62.8%)	(67 430)	52.9%	78.1%
Capital assets	(400 509)	311 544	(18 962)	4.7%	(56 546)	14.1%	(120 107)	(38.6%)	(195 615)	(62.8%)	(67 430)	52.9%	78.1%
Net Cash from/(used) Investing Activities	(175 509)	239 193	23 203	(13.2%)	(56 546)	32.2%	(162 272)	(67.8%)	(195 615)	(81.8%)	(67 430)	13.9%	140.7%
Cash Flow from Financing Activities													
Receipts	63 336	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	63 336	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 105)	27 105	-	-	-	-	3 507	12.9%	3 507	12.9%	-	-	(100.0%)
Repayment of borrowing	(27 105)	27 105	-	-	-	-	3 507	12.9%	3 507	12.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	36 231	27 105	-	-	-	-	3 507	12.9%	3 507	12.9%	-	(1.1%)	(100.0%)
Net Increase/(Decrease) in cash held	76 757	533 887	83 093	108.3%	(136 722)	(178.1%)	(2 790)	(.5%)	(56 419)	(10.6%)	(40 867)	(462.0%)	(93.2%)
Cash/cash equivalents at the year begin:	352 602	28 409	-	-	83 093	23.6%	(53 629)	(188.8%)	-	-	254 686	100.0%	(121.1%)
Cash/cash equivalents at the year end:	429 359	562 297	83 093	19.4%	(53 629)	(12.5%)	(56 419)	(10.0%)	(56 419)	(10.0%)	213 819	60.6%	(126.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 341	4.3%	7 374	2.6%	8 200	2.8%	260 691	90.3%	288 606	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 333	60.8%	1 859	4.5%	1 015	2.4%	13 481	32.3%	41 689	3.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 394	9.7%	5 224	3.1%	4 690	2.8%	143 492	84.5%	169 800	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 396	3.1%	4 251	2.0%	4 119	2.0%	194 746	93.0%	209 512	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 297	4.5%	2 218	2.3%	2 022	2.1%	87 012	91.1%	95 549	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	312	13.4%	104	4.5%	91	3.9%	1 812	78.1%	2 319	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 020	1.6%	785	1.3%	764	1.2%	59 466	95.9%	62 035	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(513)	(.2%)	3 529	1.1%	2 737	.8%	319 952	98.2%	325 705	27.3%	-	-	-	-
Total By Income Source	65 581	5.5%	25 344	2.1%	23 638	2.0%	1 080 654	90.4%	1 195 216	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 719	10.8%	456	2.9%	311	2.0%	13 444	84.4%	15 930	1.3%	-	-	-	-
Commercial	28 254	31.1%	3 266	3.6%	2 108	2.3%	57 114	62.9%	90 742	7.6%	-	-	-	-
Households	35 389	3.3%	19 880	1.9%	20 539	1.9%	987 086	92.9%	1 062 894	88.9%	-	-	-	-
Other	218	.9%	1 742	6.8%	680	2.7%	23 009	89.7%	25 650	2.1%	-	-	-	-
Total By Customer Group	65 581	5.5%	25 344	2.1%	23 638	2.0%	1 080 654	90.4%	1 195 216	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	34 127	100.0%	-	-	-	-	-	-	34 127	87.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 778	100.0%	-	-	-	-	-	-	4 778	12.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	38 905	100.0%	-	-	-	-	-	-	38 905	100.0%

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	Mr S. L. G. Dube	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	68 770	68 770	24 277	35.3%	14 214	20.7%	13 326	19.4%	51 817	75.3%	16 903	103.8%	(21.2%)
Property rates	14 316	14 316	9 900	69.2%	1 274	8.9%	1 303	9.1%	12 476	87.2%	1 246	90.5%	4.6%
Property rates - penalties and collection charges	2 665	2 665	515	19.3%	574	21.6%	593	22.3%	1 683	63.1%	409	65.1%	45.1%
Service charges - electricity revenue	13 694	13 694	3 177	23.2%	2 717	19.8%	2 849	20.8%	8 743	63.8%	2 809	73.0%	1.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 511	1 511	352	23.3%	348	23.0%	350	23.2%	1 051	69.5%	336	75.0%	4.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 085	2 085	222	10.6%	199	9.5%	282	13.5%	702	33.7%	240	65.7%	17.3%
Interest earned - external investments	1 130	1 130	311	27.6%	429	37.9%	474	42.0%	1 214	107.5%	372	88.1%	27.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	286	286	104	36.4%	102	35.8%	129	45.2%	336	117.4%	3	64.9%	4 464.1%
Licences and permits	1 342	1 342	210	15.6%	180	13.4%	250	18.6%	639	47.6%	236	71.1%	5.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 650	25 650	9 269	36.1%	7 681	29.9%	6 510	25.4%	23 461	91.5%	11 094	137.9%	(41.3%)
Other own revenue	6 092	6 092	218	3.6%	710	11.7%	585	9.6%	1 513	24.8%	158	68.6%	270.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 666	68 666	14 357	20.9%	20 920	30.5%	14 100	20.5%	49 378	71.9%	10 118	57.6%	39.4%
Employee related costs	23 252	23 252	4 360	18.7%	5 205	22.4%	5 079	21.8%	14 643	63.0%	4 256	72.7%	19.3%
Remuneration of councillors	1 999	1 999	384	19.2%	446	22.3%	539	26.9%	1 368	68.5%	436	69.5%	23.5%
Debt impairment	2 301	2 301	-	-	1 520	66.0%	-	-	1 520	66.0%	-	-	-
Depreciation and asset impairment	5 294	5 294	-	-	3 698	69.9%	-	-	3 698	69.9%	-	-	-
Finance charges	101	101	-	-	47	46.6%	-	-	47	46.6%	-	50.0%	-
Bulk purchases	11 310	11 310	4 123	36.5%	2 111	18.7%	2 078	18.4%	8 311	73.5%	1 840	70.0%	12.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 316	1 316	527	40.0%	712	54.1%	896	68.1%	2 134	162.2%	260	44.6%	243.8%
Transfers and grants	-	-	771	-	1 050	-	1 030	-	2 851	-	186	-	454.9%
Other expenditure	23 094	23 094	4 194	18.2%	6 133	26.6%	4 479	19.4%	14 806	64.1%	3 140	41.4%	42.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	104	104	9 920		(6 706)		(775)		2 440		6 785		
Transfers recognised - capital	19 183	19 183	3 559	18.6%	3 802	19.8%	493	2.6%	7 855	40.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 287	19 287	13 479		(2 904)		(281)		10 294		6 785		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 287	19 287	13 479		(2 904)		(281)		10 294		6 785		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 287	19 287	13 479		(2 904)		(281)		10 294		6 785		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 287	19 287	13 479		(2 904)		(281)		10 294		6 785		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	24 896	24 896	2 975	11.9%	3 025	12.2%	481	1.9%	6 481	26.0%	3 448	30.0%	(86.0%)
National Government	18 946	18 946	2 975	15.7%	3 025	16.0%	481	2.5%	6 481	34.2%	3 448	38.3%	(86.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 946	18 946	2 975	15.7%	3 025	16.0%	481	2.5%	6 481	34.2%	3 448	38.2%	(86.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 896	24 896	2 975	11.9%	3 025	12.2%	481	1.9%	6 481	26.0%	3 448	30.0%	(86.0%)
Governance and Administration	11 196	11 196	2 975	26.6%	3 025	27.0%	481	4.3%	6 481	57.9%	3 448	54.9%	(86.0%)
Executive & Council	10 946	10 946	2 975	27.2%	3 025	27.6%	481	4.4%	6 481	59.2%	3 448	57.8%	(86.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	250	250	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	69 341	69 341	32 629	47.1%	24 246	35.0%	20 753	29.9%	77 629	112.0%	20 754	105.4%	-
Property rates, penalties and collection charges	11 038	11 038	7 467	67.7%	1 334	12.1%	1 966	17.8%	10 768	97.6%	982	105.6%	100.3%
Service charges	8 631	8 631	2 687	31.1%	2 197	25.5%	3 075	35.6%	7 959	92.2%	2 271	59.4%	35.4%
Other revenue	3 709	3 709	3 042	82.0%	3 289	88.7%	4 674	126.0%	11 005	296.7%	5 629	974.4%	(17.0%)
Government - operating	25 650	25 650	12 622	49.2%	7 315	28.5%	5 563	21.7%	25 500	99.4%	4 731	47.7%	17.6%
Government - capital	19 183	19 183	6 500	33.9%	9 683	50.5%	5 000	26.1%	21 183	110.4%	6 769	205.8%	(26.1%)
Interest	1 130	1 130	311	27.6%	429	37.9%	474	42.0%	1 214	107.5%	372	87.0%	27.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 325)	(51 325)	(25 207)	49.1%	(27 372)	53.3%	(13 545)	26.4%	(66 124)	128.8%	(17 445)	111.6%	(22.4%)
Suppliers and employees	(51 224)	(51 224)	(25 207)	49.2%	(27 325)	53.3%	(13 545)	26.4%	(66 077)	129.0%	(17 445)	111.6%	(22.4%)
Finance charges	(101)	(101)	-	-	(47)	46.6%	-	-	(47)	46.6%	-	100.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 016	18 016	7 422	41.2%	(3 125)	(17.3%)	7 208	40.0%	11 505	63.9%	3 309	84.2%	117.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 651)	(23 651)	(4 035)	17.1%	(3 353)	14.2%	(2 027)	8.6%	(9 415)	39.8%	(5 506)	42.0%	(63.2%)
Capital assets	(23 651)	(23 651)	(4 035)	17.1%	(3 353)	14.2%	(2 027)	8.6%	(9 415)	39.8%	(5 506)	42.0%	(63.2%)
Net Cash from/(used) Investing Activities	(23 651)	(23 651)	(4 035)	17.1%	(3 353)	14.2%	(2 027)	8.6%	(9 415)	39.8%	(5 506)	42.3%	(63.2%)
Cash Flow from Financing Activities													
Receipts	3	3	(2)	(51.3%)	-	-	2	56.3%	0	5.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	(2)	(51.3%)	-	-	2	56.3%	0	5.0%	-	-	(100.0%)
Payments	(52)	(52)	(56)	106.1%	(27)	51.2%	-	-	(82)	157.3%	-	-	-
Repayment of borrowing	(52)	(52)	(56)	106.1%	(27)	51.2%	-	-	(82)	157.3%	-	-	-
Net Cash from/(used) Financing Activities	(49)	(49)	(57)	115.7%	(27)	54.3%	2	(3.4%)	(82)	166.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(5 685)	(5 685)	3 330	(58.6%)	(6 505)	114.4%	5 183	(91.2%)	2 008	(35.3%)	(2 196)	(88.5%)	(336.0%)
Cash/cash equivalents at the year begin:	7 000	7 000	8 345	119.2%	11 675	166.8%	5 170	73.9%	8 345	119.2%	14 649	100.0%	(64.7%)
Cash/cash equivalents at the year end:	1 315	1 315	11 675	887.6%	5 170	393.0%	10 353	787.0%	10 353	787.0%	12 452	415.1%	(16.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	719	8.9%	470	5.8%	357	4.4%	6 567	80.9%	8 113	26.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	416	2.8%	322	2.2%	249	1.7%	13 634	93.2%	14 622	48.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	131	4.2%	164	5.2%	88	2.8%	2 744	87.7%	3 127	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	4.3%	30	3.0%	15	1.5%	916	91.2%	1 005	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	197	3.9%	193	3.9%	199	4.0%	4 399	88.2%	4 988	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(46)	2.6%	(1 282)	73.9%	(36)	2.1%	(371)	21.4%	(1 734)	(5.8%)	-	-	-	-
Total By Income Source	1 460	4.8%	(103)	(.3%)	874	2.9%	27 890	92.6%	30 121	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	342	2.6%	375	2.9%	336	2.6%	11 927	91.9%	12 980	43.1%	-	-	-	-
Commercial	424	10.2%	153	3.7%	113	2.7%	3 489	83.5%	4 180	13.9%	-	-	-	-
Households	492	5.6%	(746)	(8.5%)	296	3.4%	8 688	99.5%	8 729	29.0%	-	-	-	-
Other	202	4.8%	115	2.7%	128	3.0%	3 786	89.5%	4 231	14.0%	-	-	-	-
Total By Customer Group	1 460	4.8%	(103)	(.3%)	874	2.9%	27 890	92.6%	30 121	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	748	100.0%	-	-	-	-	-	-	748	62.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	550	123.4%	9	2.0%	-	-	(113)	(25.4%)	446	37.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	54	(14 651.0%)	(93)	25 266.2%	-	-	39	(10 515.3%)	(0)	-
Total	1 353	113.3%	(84)	(7.0%)	-	-	(75)	(6.3%)	1 194	100.0%

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mhlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	116 113	108 001	45 081	38.8%	33 499	28.9%	27 140	25.1%	105 720	97.9%	21 762	58.9%	24.7%
Property rates	10 080	13 087	4 110	40.8%	4 026	39.9%	4 079	31.2%	12 215	93.3%	3 351	104.5%	21.7%
Property rates - penalties and collection charges	169	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	981	981	246	25.1%	177	18.1%	245	24.9%	668	68.1%	232	75.1%	5.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	160	-	(100.0%)
Rental of facilities and equipment	186	174	45	24.2%	45	23.9%	28	16.1%	118	67.5%	33	56.6%	(15.3%)
Interest earned - external investments	895	1 500	583	65.2%	542	60.5%	648	43.2%	1 773	118.2%	272	109.3%	137.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	13	-	(100.0%)
Fines	169	169	6	3.7%	18	10.5%	5	3.0%	29	17.2%	75	160.1%	(93.1%)
Licences and permits	1 208	1 211	283	23.4%	172	14.3%	291	24.0%	746	61.6%	209	140.7%	39.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 634	77 704	39 592	47.3%	25 027	29.9%	19 015	24.5%	83 634	107.6%	16 283	25.2%	16.8%
Other own revenue	18 791	13 175	215	1.1%	3 493	18.6%	2 831	21.5%	6 538	49.6%	1 090	146.8%	159.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	43	-	(100.0%)
Operating Expenditure	85 954	86 514	15 034	17.5%	21 431	24.9%	15 194	17.6%	51 659	59.7%	14 142	58.9%	7.4%
Employee related costs	29 429	36 580	5 588	19.0%	7 356	25.0%	5 187	14.2%	18 132	49.6%	4 817	52.2%	7.7%
Remuneration of councillors	7 413	-	1 475	19.9%	1 529	20.6%	1 810	-	4 813	-	1 475	83.1%	22.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	6 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 685	7 468	1 962	29.3%	1 706	25.5%	540	7.2%	4 208	56.3%	202	3.9%	167.6%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 427	35 966	6 010	16.1%	10 840	29.0%	7 512	20.9%	24 362	67.7%	6 655	70.4%	12.9%
Loss on disposal of PPE	-	-	-	-	-	-	145	-	145	-	994	-	(85.4%)
Surplus/(Deficit)	30 159	21 487	30 046		12 069		11 946		54 061		7 619		
Transfers recognised - capital	26 074	26 074	11 000	42.2%	8 000	30.7%	2 074	8.0%	21 074	80.8%	11 254	-	(81.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 233	47 561	41 046		20 069		14 020		75 135		18 873		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 233	47 561	41 046		20 069		14 020		75 135		18 873		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 233	47 561	41 046		20 069		14 020		75 135		18 873		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 233	47 561	41 046		20 069		14 020		75 135		18 873		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	42 537	49 089	13 877	32.6%	12 575	29.6%	3 023	6.2%	29 475	60.0%	4 432	87.7%	(31.8%)
National Government	26 074	26 074	7 263	27.9%	10 544	40.4%	2 339	9.0%	20 146	77.3%	2 585	65.4%	(9.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Transfers recognised - capital	26 074	26 074	7 263	27.9%	10 544	40.4%	2 345	9.0%	20 152	77.3%	2 585	65.4%	(9.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 463	23 015	6 614	40.2%	2 031	12.3%	678	2.9%	9 323	40.5%	1 846	1 151.5%	(63.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	42 537	49 089	13 877	32.6%	12 575	29.6%	3 011	6.1%	29 463	60.0%	4 432	87.7%	(32.1%)
Governance and Administration	39 686	46 658	13 731	34.6%	12 549	31.6%	2 979	6.4%	29 259	62.7%	4 432	85.5%	(32.8%)
Executive & Council	750	525	718	95.7%	293	39.0%	-	-	1 011	192.6%	554	52.7%	(100.0%)
Budget & Treasury Office	193	193	51	26.6%	-	-	11	5.9%	63	32.5%	108	214.3%	(89.4%)
Corporate Services	38 743	45 940	12 962	33.5%	12 256	31.6%	2 967	6.5%	28 185	61.4%	3 769	88.1%	(21.3%)
Community and Public Safety	2 851	2 381	146	5.1%	26	.9%	32	1.4%	204	8.6%	-	(.5%)	(100.0%)
Community & Social Services	1 999	1 681	146	7.3%	19	.9%	16	.9%	180	10.7%	-	(67.2%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	852	700	-	-	8	.9%	17	2.4%	25	3.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	50	-	-	-	-	-	-	-	-	-	(653.4%)	-
Planning and Development	-	50	-	-	-	-	-	-	-	-	-	(653.4%)	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	125 432	129 802	54 393	43.4%	45 091	35.9%	27 404	21.1%	126 888	97.8%	34 290	130.9%	(20.1%)
Property rates, penalties and collection charges	7 174	13 249	2 425	33.8%	6 475	90.3%	2 493	18.8%	11 393	86.0%	1 043	139.6%	139.0%
Service charges	637	1 167	28	4.5%	45	7.1%	30	2.6%	104	8.9%	52	59.8%	(41.5%)
Other revenue	12 018	13 782	764	6.4%	5 001	41.6%	3 144	22.8%	8 910	64.6%	5 392	258.8%	(41.7%)
Government - operating	78 634	78 635	39 592	50.3%	25 027	31.8%	19 015	24.2%	83 634	106.4%	16 283	148.2%	16.8%
Government - capital	26 074	21 470	11 000	42.2%	8 000	30.7%	2 074	9.7%	21 074	98.2%	11 248	67.1%	(81.6%)
Interest	895	1 499	583	65.2%	542	60.5%	648	43.2%	1 773	118.3%	272	55.1%	137.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 191)	(80 011)	(20 928)	15.1%	(25 829)	18.7%	(24 955)	31.2%	(71 713)	89.6%	(15 010)	64.8%	66.3%
Suppliers and employees	(83 147)	(80 011)	(20 928)	25.2%	(25 829)	31.1%	(24 955)	31.2%	(71 713)	89.6%	(15 010)	64.8%	66.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(55 044)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(12 759)	49 791	33 465	(262.3%)	19 262	(151.0%)	2 449	4.9%	55 176	110.8%	19 280	312.9%	(87.3%)
Cash Flow from Investing Activities													
Receipts	16 454	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	16 454	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(8 371)	54.2%	(100.0%)
Capital assets	-	-	-	-	-	-	-	-	-	-	(8 371)	54.2%	(100.0%)
Net Cash from/(used) Investing Activities	16 454	-	-	-	-	-	-	-	-	-	(8 371)	50.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 695	49 791	33 465	905.8%	19 262	521.4%	2 449	4.9%	55 176	110.8%	10 909	(311.5%)	(77.6%)
Cash/cash equivalents at the year begin:	-	-	-	-	33 465	-	52 727	-	-	-	53 950	3.0%	(2.3%)
Cash/cash equivalents at the year end:	3 695	49 791	33 465	905.8%	52 727	1 427.1%	55 176	110.8%	55 176	110.8%	64 859	2 550.5%	(14.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	725	4.5%	627	3.9%	547	3.4%	14 217	88.2%	16 116	84.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	2.3%	75	2.2%	68	2.0%	3 176	93.5%	3 396	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	4.5%	6	4.5%	6	4.4%	115	86.6%	133	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	11	3.7%	11	3.6%	11	3.6%	268	89.0%	301	1.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	(18.9%)	94	(11.7%)	(11)	1.4%	(1 032)	129.2%	(799)	(4.2%)	-	-	-	-
Total By Income Source	969	5.1%	812	4.2%	621	3.2%	16 743	87.4%	19 146	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	256	11.8%	195	9.0%	71	3.3%	1 646	75.9%	2 168	11.3%	-	-	-	-
Commercial	233	8.0%	162	5.6%	134	4.6%	2 366	81.7%	2 894	15.1%	-	-	-	-
Households	384	3.1%	370	3.0%	360	2.9%	11 204	91.0%	12 318	64.3%	-	-	-	-
Other	98	5.5%	86	4.9%	56	3.2%	1 528	86.5%	1 767	9.2%	-	-	-	-
Total By Customer Group	969	5.1%	812	4.2%	621	3.2%	16 743	87.4%	19 146	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	344	100.0%	-	-	-	-	-	-	344	19.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	369	100.0%	-	-	-	-	-	-	369	21.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 024	97.8%	-	-	23	2.2%	-	-	1 047	59.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 737	98.7%	-	-	23	1.3%	-	-	1 760	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	163 168	162 198	62 802	38.5%	53 945	33.1%	40 546	25.0%	157 293	97.0%	5 148	59.2%	687.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 284	22 666	5 958	36.6%	4 083	25.1%	5 231	23.1%	15 272	67.4%	3 614	81.7%	44.7%
Service charges - sanitation revenue	3 382	-	1 224	36.2%	550	16.3%	771	-	2 545	-	908	75.3%	(15.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	314	-	77	24.4%	77	24.4%	52	-	205	-	71	74.6%	(27.4%)
Interest earned - external investments	350	400	202	57.7%	126	35.9%	541	135.1%	868	217.0%	38	89.7%	1 315.7%
Interest earned - outstanding debtors	1 210	2 423	447	36.9%	594	49.1%	603	24.9%	1 643	67.8%	237	49.6%	154.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 624	129 876	54 833	42.6%	40 158	31.2%	40 985	31.6%	135 976	104.7%	-	60.2%	(100.0%)
Other own revenue	13 004	6 833	62	.5%	8 358	64.3%	(7 636)	(111.8%)	784	11.5%	280	4.1%	(2 826.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	161 652	180 985	36 560	22.6%	50 367	31.2%	52 418	29.0%	139 346	77.0%	36 603	71.6%	43.2%
Employee related costs	81 242	70 790	17 555	21.6%	21 012	25.9%	6 838	9.7%	45 406	64.1%	16 377	79.4%	(58.2%)
Remuneration of councillors	5 708	5 174	1 060	18.6%	1 095	19.2%	335	6.5%	2 490	48.1%	1 080	59.8%	(69.0%)
Debt impairment	1 800	5 691	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 685	25 542	6 432	239.5%	6 415	238.9%	6 061	23.7%	18 907	74.0%	3 977	72.9%	52.4%
Finance charges	3 686	762	-	-	-	-	(515)	(67.6%)	(515)	(67.6%)	-	-	(100.0%)
Bulk purchases	9 509	15 000	-	-	6 963	73.2%	3 456	23.0%	10 419	69.5%	2 497	49.9%	38.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 750	15 688	3 654	28.7%	5 026	39.4%	2 536	16.2%	11 216	71.5%	1 264	18.2%	100.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 272	42 339	7 859	17.8%	9 856	22.3%	33 707	79.6%	51 422	121.5%	11 408	96.9%	195.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 516	(18 787)	26 242		3 578		(11 872)		17 948		(31 455)		
Transfers recognised - capital	70 695	-	-	-	-	-	-	-	-	-	-	7.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(70 515)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 696	(18 787)	26 242		3 578		(11 872)		17 948		(31 455)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 696	(18 787)	26 242		3 578		(11 872)		17 948		(31 455)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 696	(18 787)	26 242		3 578		(11 872)		17 948		(31 455)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 696	(18 787)	26 242		3 578		(11 872)		17 948		(31 455)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	70 515	69 324	5 740	8.1%	20 681	29.3%	9 017	13.0%	35 438	51.1%	16 182	50.5%	(44.3%)
National Government	61 798	63 944	5 740	9.3%	20 643	33.4%	8 351	13.1%	34 734	54.3%	16 162	50.8%	(48.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 798	63 944	5 740	9.3%	20 643	33.4%	8 351	13.1%	34 734	54.3%	16 162	51.5%	(48.3%)
Borrowing	7 637	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 080	5 380	-	-	38	3.6%	666	12.4%	705	13.1%	20	6.9%	3 202.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 515	69 324	5 740	8.1%	20 681	29.3%	8 869	12.8%	35 291	50.9%	16 182	50.5%	(45.2%)
Governance and Administration	8 537	5 200	-	-	29	.3%	459	8.8%	487	9.4%	-	91.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	50	-	-	29	57.2%	23	46.9%	52	104.0%	-	91.6%	(100.0%)
Corporate Services	8 487	5 150	-	-	-	-	435	8.5%	435	8.5%	-	91.1%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	5 774	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	5 769	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	180	180	-	-	10	5.4%	379	210.4%	388	215.8%	2 570	4 827.4%	(85.3%)
Planning and Development	180	180	-	-	10	5.4%	60	33.3%	70	38.8%	16	123.2%	285.9%
Road Transport	-	-	-	-	-	-	319	-	319	-	2 555	12 667.7%	(87.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 798	63 944	5 740	9.3%	20 643	33.4%	8 032	12.6%	34 415	53.8%	7 838	37.6%	2.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	61 798	63 944	5 740	9.3%	20 643	33.4%	8 032	12.6%	34 415	53.8%	7 838	37.6%	2.5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	224 966	226 142	88 773	39.5%	61 169	27.2%	76 296	33.7%	226 238	100.0%	61 904	83.6%	23.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 666	22 666	4 369	22.2%	5 503	28.0%	7 945	35.1%	17 817	78.6%	4 230	36.9%	87.8%
Other revenue	13 318	6 833	149	1.1%	755	5.7%	7 836	114.7%	8 739	127.9%	173	171.5%	4 423.5%
Government - operating	128 624	129 876	53 367	41.5%	31 284	24.3%	43 576	33.6%	128 227	98.7%	30 438	88.2%	43.2%
Government - capital	61 798	63 944	30 463	49.3%	22 913	37.1%	15 568	24.3%	68 944	107.8%	26 709	93.6%	(41.7%)
Interest	1 560	2 823	426	27.3%	714	45.8%	1 371	48.6%	2 511	89.0%	354	-	287.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 652)	(180 985)	(82 125)	50.8%	(23 154)	14.3%	(38 995)	21.5%	(144 273)	79.7%	(30 062)	78.2%	29.7%
Suppliers and employees	(157 966)	(180 224)	(82 125)	52.0%	(23 154)	14.7%	(38 480)	21.4%	(143 758)	79.8%	(30 062)	78.5%	28.0%
Finance charges	(3 686)	(762)	-	-	-	-	(515)	67.6%	(515)	67.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 314	45 157	6 649	10.5%	38 016	60.0%	37 301	82.6%	81 965	181.5%	31 841	93.5%	17.1%
Cash Flow from Investing Activities													
Receipts	1 080	5 380	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 080	5 380	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 515)	(69 324)	(6 302)	8.9%	(15 885)	22.5%	(11 357)	16.4%	(33 544)	48.4%	(16 182)	50.5%	(29.8%)
Capital assets	(70 515)	(69 324)	(6 302)	8.9%	(15 885)	22.5%	(11 357)	16.4%	(33 544)	48.4%	(16 182)	50.5%	(29.8%)
Net Cash from/(used) Investing Activities	(69 436)	(63 944)	(6 302)	9.1%	(15 885)	22.9%	(11 357)	17.8%	(33 544)	52.5%	(16 182)	50.5%	(29.8%)
Cash Flow from Financing Activities													
Receipts	7 637	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 637	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 080)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 080)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	6 558	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	436	(18 787)	346	79.3%	22 131	5 072.2%	25 944	(138.1%)	48 421	(257.7%)	15 660	1 085.3%	65.7%
Cash/cash equivalents at the year begin:	330	148	145	43.9%	491	148.7%	22 622	15 298.6%	145	98.0%	19 260	13.3%	17.5%
Cash/cash equivalents at the year end:	767	(18 640)	491	64.1%	22 622	2 951.1%	48 566	(260.6%)	48 566	(260.6%)	34 919	615.9%	39.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 290	11.5%	857	4.3%	903	4.5%	15 899	79.7%	19 950	68.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	392	6.6%	282	4.8%	318	5.4%	4 940	83.3%	5 932	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	.7%	21	.7%	20	.6%	3 120	98.0%	3 184	11.0%	-	-	-	-
Total By Income Source	2 705	9.3%	1 160	4.0%	1 241	4.3%	23 960	82.4%	29 065	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 381	32.2%	131	3.1%	96	2.2%	2 676	62.5%	4 284	14.7%	-	-	-	-
Commercial	108	9.9%	64	5.9%	60	5.5%	856	78.7%	1 089	3.7%	-	-	-	-
Households	1 215	5.1%	965	4.1%	1 084	4.6%	20 428	86.2%	23 693	81.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 705	9.3%	1 160	4.0%	1 241	4.3%	23 960	82.4%	29 065	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 462	19.8%	6 772	38.7%	1 014	5.8%	6 238	35.7%	17 486	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 462	19.8%	6 772	38.7%	1 014	5.8%	6 238	35.7%	17 486	100.0%

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	110 236	110 236	32 984	29.9%	33 862	30.7%	25 942	23.5%	92 789	84.2%	28 555	90.7%	(9.2%)
Property rates	8 568	8 568	3 033	35.4%	1 842	21.5%	6 763	78.9%	11 638	135.8%	(754)	56.6%	(996.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Service charges - electricity revenue	23 442	23 442	4 004	17.1%	3 780	16.1%	2 055	8.8%	9 839	42.0%	20 609	133.3%	(90.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 580	5 580	1 380	24.7%	1 375	24.6%	903	16.2%	3 658	65.6%	434	57.9%	108.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 452	1 452	6	.4%	1 418	97.7%	33	2.3%	1 457	100.3%	(1)	94.8%	(6 780.0%)
Interest earned - external investments	150	150	10	6.9%	8	5.6%	21	13.9%	40	26.4%	15	18.5%	41.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 849	1 849	95	5.1%	139	7.5%	143	7.7%	377	20.4%	32	78.3%	348.0%
Licences and permits	977	977	265	27.1%	166	17.0%	209	21.4%	640	65.5%	90	64.7%	132.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 498	63 498	24 033	37.8%	17 620	27.7%	15 134	23.8%	56 787	89.4%	6 139	68.4%	146.5%
Other own revenue	4 719	4 719	159	3.4%	127	2.7%	680	14.4%	965	20.5%	488	17.6%	39.3%
Gains on disposal of PPE	-	-	-	-	7 387	-	-	-	7 387	-	1 500	-	(100.0%)
Operating Expenditure	107 577	107 577	23 524	21.9%	27 514	25.6%	22 639	21.0%	73 677	68.5%	17 203	60.2%	31.6%
Employee related costs	38 584	38 584	9 109	23.6%	9 967	25.8%	10 133	26.3%	29 209	75.7%	8 181	68.4%	23.9%
Remuneration of councillors	4 862	4 862	1 189	24.4%	1 189	24.4%	1 539	31.7%	3 916	80.5%	1 088	70.7%	41.5%
Debt impairment	1 171	1 171	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 047	2 047	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	150	48	32.1%	85	56.7%	377	251.5%	510	340.3%	48	129.2%	684.6%
Bulk purchases	18 012	18 012	6 322	35.1%	1 154	6.4%	2 097	11.6%	9 573	53.1%	3 019	63.9%	(30.5%)
Other Materials	3 907	3 907	-	-	54	1.4%	56	1.4%	110	2.8%	78	7.1%	(28.4%)
Contracted services	3 480	3 480	386	11.1%	257	7.4%	257	7.4%	900	25.9%	394	61.8%	(34.7%)
Transfers and grants	300	300	-	-	7 387	2 462.2%	-	-	7 387	2 462.2%	-	-	-
Other expenditure	35 064	35 064	6 471	18.5%	7 422	21.2%	8 179	23.3%	22 072	62.9%	4 396	57.7%	86.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 659	2 659	9 460		6 349		3 303		19 112		11 352		
Transfers recognised - capital	34 692	34 692	3	-	7 347	21.2%	7 889	22.7%	15 239	43.9%	5 000	34.8%	57.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 351	37 351	9 463		13 696		11 192		34 351		16 352		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 351	37 351	9 463		13 696		11 192		34 351		16 352		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 351	37 351	9 463		13 696		11 192		34 351		16 352		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 351	37 351	9 463		13 696		11 192		34 351		16 352		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	39 322	39 322	8 723	22.2%	4 454	11.3%	7 836	19.9%	21 012	53.4%	7 488	70.1%	4.6%
National Government	34 692	34 692	6 300	18.2%	4 454	12.8%	7 836	22.6%	18 589	53.6%	7 488	88.1%	4.6%
Provincial Government	-	-	2 423	-	-	-	-	-	2 423	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 692	34 692	8 723	25.1%	4 454	12.8%	7 836	22.6%	21 012	60.6%	7 488	70.3%	4.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 630	4 630	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 322	39 322	8 723	22.2%	4 454	11.3%	7 836	19.9%	21 012	53.4%	7 488	70.1%	4.6%
Governance and Administration	780	780	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	650	650	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 600	6 600	-	-	2 293	34.7%	473	7.2%	2 766	41.9%	1 213	932.6%	(61.0%)
Community & Social Services	6 150	6 150	-	-	2 293	37.3%	473	7.7%	2 766	45.0%	1 213	-	(61.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 242	13 242	580	4.4%	1 092	8.2%	3 822	28.9%	5 494	41.5%	1 225	70.2%	212.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 242	13 242	580	4.4%	1 092	8.2%	3 822	28.9%	5 494	41.5%	1 225	76.7%	212.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 700	18 700	8 143	43.5%	1 069	5.7%	3 540	18.9%	12 752	68.2%	5 050	47.9%	(29.9%)
Electricity	18 700	18 700	8 143	43.5%	1 069	5.7%	3 540	18.9%	12 752	68.2%	5 050	47.9%	(29.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	130 591	130 591	63 964	49.0%	44 900	34.4%	37 437	28.7%	146 301	112.0%	37 362	86.9%	.2%
Property rates, penalties and collection charges	6 854	6 854	507	7.4%	538	7.8%	2 982	43.5%	4 027	58.8%	848	47.6%	251.6%
Service charges	23 218	23 218	4 244	18.3%	2 978	12.8%	3 900	16.8%	11 122	47.9%	3 855	42.9%	1.2%
Other revenue	2 179	2 179	14 511	665.9%	10 246	470.2%	11 805	541.7%	36 562	1 677.9%	3 189	132.6%	270.1%
Government - operating	62 619	62 619	25 640	40.9%	18 547	29.6%	14 724	23.5%	58 911	94.1%	17 443	98.2%	(15.6%)
Government - capital	35 570	35 570	19 000	53.4%	12 570	35.3%	4 000	11.2%	35 570	100.0%	12 000	98.3%	(66.7%)
Interest	150	150	62	41.3%	21	14.1%	27	17.8%	110	73.2%	26	-	1.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 855)	(100 855)	(63 784)	63.2%	(44 895)	44.5%	(34 689)	34.4%	(143 368)	142.2%	(37 355)	122.2%	(7.1%)
Suppliers and employees	(100 405)	(100 405)	(63 774)	63.5%	(44 880)	44.7%	(34 679)	34.5%	(143 333)	142.8%	(37 346)	122.4%	(7.1%)
Finance charges	(150)	(150)	(10)	6.9%	(14)	9.6%	(10)	6.8%	(35)	23.4%	(9)	22.5%	10.4%
Transfers and grants	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 736	29 736	180	.6%	5	-	2 748	9.2%	2 933	9.9%	7	.2%	37 381.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 692)	(34 692)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(34 692)	(34 692)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(34 692)	(34 692)	-	-	-	-	-	-	-	-	-	(17.4%)	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 375)	(6 375)	180	(2.8%)	5	(.1%)	2 748	(43.1%)	2 933	(46.0%)	7	847.8%	37 381.9%
Cash/cash equivalents at the year begin:	1 465	1 465	74	5.0%	254	17.3%	259	17.7%	74	5.0%	6 626	34.5%	(96.1%)
Cash/cash equivalents at the year end:	(4 910)	(4 910)	254	(5.2%)	259	(5.3%)	3 006	(61.2%)	3 006	(61.2%)	6 633	303.2%	(54.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	622	9.3%	580	8.7%	400	6.0%	5 068	76.0%	6 670	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 851	15.8%	552	3.1%	539	3.0%	14 065	78.1%	18 007	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	523	.8%	505	.8%	496	.8%	62 767	97.6%	64 292	71.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	41	100.0%	41	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 497	155.4%	(11)	(1.2%)	(63)	(6.5%)	(460)	(47.7%)	963	1.1%	-	-	-	-
Total By Income Source	5 493	6.1%	1 626	1.8%	1 373	1.5%	81 482	90.6%	89 974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 802	53.3%	191	2.7%	178	2.5%	2 959	41.5%	7 130	7.9%	-	-	-	-
Commercial	509	9.1%	382	6.8%	188	3.4%	4 517	80.7%	5 596	6.2%	-	-	-	-
Households	759	1.2%	690	1.1%	684	1.0%	63 290	96.7%	65 423	72.7%	-	-	-	-
Other	424	3.6%	364	3.1%	322	2.7%	10 716	90.6%	11 825	13.1%	-	-	-	-
Total By Customer Group	5 493	6.1%	1 626	1.8%	1 373	1.5%	81 482	90.6%	89 974	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7	.3%	-	-	-	-	2 194	99.7%	2 201	32.0%
Bulk Water	-	-	-	-	2	15.4%	11	84.6%	13	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	760	16.3%	932	20.0%	313	6.7%	2 667	57.1%	4 672	67.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	766	11.1%	932	13.5%	315	4.6%	4 872	70.8%	6 886	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	185 932	185 932	47 215	25.4%	25 683	13.8%	30 532	16.4%	103 430	55.6%	44 517	88.6%	(31.4%)
Property rates	24 732	24 732	2 708	10.9%	8 068	32.6%	8 097	32.7%	18 872	76.3%	7 607	77.0%	6.4%
Property rates - penalties and collection charges	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Service charges - electricity revenue	33 705	33 705	6 746	20.0%	8 307	24.6%	9 128	27.1%	24 181	71.7%	8 641	79.6%	5.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 380	8 380	2 030	24.2%	2 156	25.7%	2 145	25.6%	6 331	75.5%	2 290	79.7%	(6.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 456	1 456	175	12.0%	158	10.9%	181	12.4%	515	35.3%	142	31.0%	27.6%
Interest earned - external investments	1 846	1 846	434	23.5%	297	16.1%	272	14.7%	1 004	54.3%	341	48.0%	(20.2%)
Interest earned - outstanding debtors	5 120	5 120	890	17.4%	985	19.2%	1 595	31.2%	3 470	67.8%	1 303	76.2%	22.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	417	417	31	7.3%	36	8.6%	73	17.5%	139	33.4%	21	13.0%	241.9%
Licences and permits	1 860	1 860	385	20.7%	390	21.0%	338	18.2%	1 113	59.9%	402	69.3%	(15.8%)
Agency services	756	756	167	22.1%	195	25.8%	220	29.0%	582	77.0%	221	85.8%	(.4%)
Transfers recognised - operational	106 754	106 754	33 551	31.4%	4 383	4.1%	7 988	7.5%	45 922	43.0%	23 246	99.2%	(65.6%)
Other own revenue	905	905	97	10.7%	708	78.2%	495	54.6%	1 299	143.6%	304	66.5%	62.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	185 931	185 931	32 706	17.6%	36 743	19.8%	46 908	25.2%	116 358	62.6%	34 917	66.0%	34.3%
Employee related costs	60 765	60 765	12 996	21.4%	10 467	17.2%	15 457	25.4%	38 920	64.0%	11 167	70.8%	38.4%
Remuneration of councillors	7 762	7 762	1 842	23.7%	1 207	15.5%	2 104	27.1%	5 153	66.4%	1 758	71.8%	19.7%
Debt impairment	9 460	9 460	-	-	788	8.3%	-	-	788	8.3%	-	41.7%	-
Depreciation and asset impairment	7 833	7 833	-	-	653	8.3%	-	-	653	8.3%	-	41.7%	-
Finance charges	1 175	1 175	11	.9%	115	9.8%	17	1.4%	142	12.1%	36	66.9%	(54.3%)
Bulk purchases	25 052	25 052	6 869	27.4%	5 792	23.1%	8 824	35.2%	21 485	85.8%	7 084	79.0%	24.6%
Other Materials	10 362	10 362	941	9.1%	2 004	19.3%	4 316	41.7%	7 261	70.1%	873	36.8%	394.2%
Contracted services	16 935	16 935	3 002	17.7%	7 068	41.7%	5 641	33.3%	15 711	92.8%	6 187	80.0%	(8.8%)
Transfers and grants	3 039	3 039	-	-	-	-	-	-	-	-	-	16.7%	-
Other expenditure	43 548	43 548	7 045	16.2%	8 650	19.9%	10 549	24.2%	26 245	60.3%	7 812	59.6%	35.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	0	14 509		(11 061)		(16 376)		(12 928)		9 601		
Transfers recognised - capital	38 459	38 459	11 976	31.1%	8 911	23.2%	4 575	11.9%	25 462	66.2%	21 400	90.8%	(78.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 459	38 459	26 486		(2 150)		(11 802)		12 534		31 001		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 459	38 459	26 486		(2 150)		(11 802)		12 534		31 001		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 459	38 459	26 486		(2 150)		(11 802)		12 534		31 001		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 459	38 459	26 486		(2 150)		(11 802)		12 534		31 001		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	56 332	56 332	10 446	18.5%	23 753	42.2%	4 869	8.6%	39 068	69.4%	9 625	78.7%	(49.4%)
National Government	38 459	38 459	8 137	21.2%	21 125	54.9%	3 905	10.2%	33 166	86.2%	9 536	93.0%	(59.1%)
Provincial Government	-	-	1 912	-	1 192	-	253	-	3 357	-	-	38.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 459	38 459	10 049	26.1%	22 317	58.0%	4 158	10.8%	36 524	95.0%	9 536	81.8%	(56.4%)
Borrowing	13 550	13 550	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 323	4 323	397	9.2%	1 436	33.2%	650	15.0%	2 483	57.4%	88	86.5%	636.2%
Public contributions and donations	-	-	-	-	-	-	61	-	61	-	-	-	(100.0%)
Capital Expenditure Standard Classification	56 332	56 332	10 446	18.5%	23 753	42.2%	4 869	8.6%	39 068	69.4%	9 625	78.7%	(49.4%)
Governance and Administration	11 563	11 563	397	3.4%	1 436	12.4%	512	4.4%	2 345	20.3%	50	129.4%	932.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	502	502	-	-	3	.6%	13	2.7%	17	3.3%	30	19.2%	(54.9%)
Corporate Services	11 061	11 061	397	3.6%	1 433	13.0%	498	4.5%	2 329	21.1%	20	168.3%	2 417.6%
Community and Public Safety	870	870	-	-	-	-	-	-	-	-	26	1.7%	(100.0%)
Community & Social Services	140	140	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	730	730	-	-	-	-	-	-	-	-	26	3.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 750	28 750	5 659	19.7%	9 147	31.8%	3 556	12.4%	18 362	63.9%	4 562	76.1%	(22.0%)
Planning and Development	26 750	26 750	5 659	21.2%	9 147	34.2%	3 495	13.1%	18 301	68.4%	4 562	72.2%	(23.4%)
Road Transport	2 000	2 000	-	-	-	-	61	3.0%	61	3.0%	-	169.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 150	15 150	4 390	29.0%	13 170	86.9%	801	5.3%	18 361	121.2%	4 987	92.7%	(83.9%)
Electricity	13 500	13 500	4 390	32.5%	13 170	97.6%	801	5.9%	18 361	136.0%	4 987	92.7%	(83.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 650	1 650	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	208 716	208 716	88 879	42.6%	59 460	28.5%	101 078	48.4%	249 417	119.5%	58 826	83.3%	71.8%
Property rates, penalties and collection charges	23 513	23 513	2 381	10.1%	6 672	28.4%	8 424	35.8%	17 477	74.3%	4 460	45.6%	88.9%
Service charges	33 372	33 372	8 320	24.9%	8 661	26.0%	10 906	32.7%	27 887	83.6%	9 074	57.4%	20.2%
Other revenue	4 772	4 772	12 567	263.4%	3 337	69.9%	31 384	657.7%	47 288	991.0%	2 936	91.5%	968.9%
Government - operating	106 754	106 754	43 100	40.4%	37 290	34.9%	31 013	29.1%	111 403	104.4%	21 526	99.8%	44.1%
Government - capital	38 459	38 459	22 500	58.5%	3 500	9.1%	19 352	50.3%	45 352	117.9%	20 814	107.0%	(7.0%)
Interest	1 846	1 846	11	.6%	-	-	-	-	11	.6%	16	3.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(155 186)	(155 186)	(49 985)	32.2%	(55 958)	36.1%	(64 840)	41.8%	(170 783)	110.1%	(31 512)	80.3%	105.8%
Suppliers and employees	(150 972)	(150 972)	(49 985)	33.1%	(55 955)	37.1%	(64 824)	42.9%	(170 764)	113.1%	(31 512)	82.3%	105.7%
Finance charges	(1 175)	(1 175)	-	-	(2)	.2%	(17)	1.4%	(19)	1.6%	-	-	(100.0%)
Transfers and grants	(3 039)	(3 039)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 530	53 530	38 893	72.7%	3 503	6.5%	36 238	67.7%	78 634	146.9%	27 314	89.5%	32.7%
Cash Flow from Investing Activities													
Receipts	-	-	(7 656)	-	2 057	-	-	-	(5 599)	-	(13 574)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7 656)	-	2 057	-	-	-	(5 599)	-	(13 574)	-	(100.0%)
Payments	(56 332)	(56 332)	(18 225)	32.4%	(9 963)	17.7%	(4 869)	8.6%	(33 057)	58.7%	(14 955)	70.9%	(67.4%)
Capital assets	(56 332)	(56 332)	(18 225)	32.4%	(9 963)	17.7%	(4 869)	8.6%	(33 057)	58.7%	(14 955)	70.9%	(67.4%)
Net Cash from/(used) Investing Activities	(56 332)	(56 332)	(25 881)	45.9%	(7 906)	14.0%	(4 869)	8.6%	(38 656)	68.6%	(28 529)	123.0%	(82.9%)
Cash Flow from Financing Activities													
Receipts	13 550	13 550	-	-	-	-	-	-	-	-	-	106.9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 550	13 550	-	-	-	-	-	-	-	-	-	106.9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 940)	(6 940)	(353)	5.1%	(535)	7.7%	(472)	6.8%	(1 360)	19.6%	(722)	51.2%	(34.6%)
Repayment of borrowing	(6 940)	(6 940)	(353)	5.1%	(535)	7.7%	(472)	6.8%	(1 360)	19.6%	(722)	51.2%	(34.6%)
Net Cash from/(used) Financing Activities	6 610	6 610	(353)	(5.3%)	(535)	(8.1%)	(472)	(7.1%)	(1 360)	(20.6%)	(722)	(16.7%)	(34.6%)
Net Increase/(Decrease) in cash held	3 809	3 809	12 659	332.4%	(4 938)	(129.7%)	30 897	811.2%	38 618	1 014.0%	(1 937)	(8.1%)	(1 695.4%)
Cash/cash equivalents at the year begin:	29 818	29 818	13 148	44.1%	25 808	86.6%	20 869	70.0%	13 148	44.1%	2 811	16.0%	642.3%
Cash/cash equivalents at the year end:	33 626	33 626	25 808	76.7%	20 869	62.1%	51 766	153.9%	51 766	153.9%	875	2.9%	5 817.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	650	48.5%	1	.1%	606	45.2%	84	6.2%	1 341	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	650	48.5%	1	.1%	606	45.2%	84	6.2%	1 341	100.0%

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	458 213	458 213	130 581	28.5%	113 226	24.7%	141 268	30.8%	385 075	84.0%	113 141	78.8%	24.9%
Property rates	54 189	54 189	14 605	27.0%	14 967	27.6%	14 706	27.1%	44 277	81.7%	13 543	72.8%	8.6%
Property rates - penalties and collection charges	1 700	1 700	526	30.9%	566	33.3%	669	39.3%	1 761	103.6%	463	73.7%	44.3%
Service charges - electricity revenue	172 517	172 517	41 806	24.2%	39 968	23.2%	54 672	31.7%	136 446	79.1%	36 500	71.4%	49.8%
Service charges - water revenue	45 261	45 261	10 247	22.6%	9 887	21.8%	7 825	17.3%	27 958	61.8%	11 141	64.0%	(29.8%)
Service charges - sanitation revenue	22 216	22 216	6 061	27.3%	5 896	26.5%	5 590	25.2%	17 547	79.0%	9 404	137.8%	(40.6%)
Service charges - refuse revenue	16 414	16 414	4 294	26.2%	4 361	26.6%	4 398	26.8%	13 054	79.5%	3 958	74.3%	11.1%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	1 387	1 387	357	25.7%	323	23.3%	13 255	955.6%	13 935	1 004.6%	330	75.9%	3 918.3%
Interest earned - external investments	3 406	3 406	370	10.9%	392	11.5%	304	8.9%	1 065	31.3%	1 026	79.2%	(70.4%)
Interest earned - outstanding debtors	-	-	4		4		4		12		4	79.5%	(3.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 006	3 006	244	8.1%	124	4.1%	3 477	115.7%	3 845	127.9%	90	39.9%	3 771.1%
Licences and permits	4 338	4 338	1 082	24.9%	959	22.1%	1 130	26.0%	3 170	73.1%	1 092	74.2%	3.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	105 867	105 867	49 786	47.0%	35 283	33.3%	34 555	32.6%	119 624	113.0%	34 966	92.8%	(1.2%)
Other own revenue	27 912	27 912	1 198	4.3%	498	1.8%	685	2.5%	2 381	8.5%	625	19.8%	9.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	489 545	489 545	113 271	23.1%	113 977	23.3%	165 607	33.8%	392 855	80.2%	109 842	67.1%	50.8%
Employee related costs	130 170	130 170	29 563	22.7%	36 065	27.7%	40 191	30.9%	105 818	81.3%	36 796	78.5%	9.2%
Remuneration of councillors	16 590	16 590	3 710	22.4%	3 783	22.8%	5 105	30.8%	12 599	75.9%	3 605	68.8%	41.6%
Debt impairment	1 698	1 698	1 355	79.8%	1 355	79.8%	-	-	2 710	159.6%	401	75.0%	(100.0%)
Depreciation and asset impairment	21 994	21 994	4 144	18.8%	4 144	18.8%	38 336	174.3%	46 624	212.0%	5 192	75.0%	638.3%
Finance charges	650	650	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	154 425	154 425	36 432	23.6%	32 223	20.9%	30 186	19.5%	98 841	64.0%	24 709	65.1%	22.2%
Other Materials	25 621	25 621	3 705	14.5%	3 857	15.1%	2 717	10.6%	10 280	40.1%	5 564	44.6%	(51.2%)
Contracted services	57 259	57 259	8 496	14.8%	15 844	27.7%	12 919	22.6%	37 259	65.1%	8 626	86.0%	49.8%
Transfers and grants	14 096	14 096	6 404	45.4%	4 064	28.8%	3 712	26.3%	14 180	100.6%	10 657	51.1%	(65.2%)
Other expenditure	67 043	67 043	19 463	29.0%	12 642	18.9%	11 167	16.7%	43 272	64.5%	14 291	58.0%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	21 273	-	21 273	-	-	-	(100.0%)
Surplus/(Deficit)	(31 332)	(31 332)	17 310		(751)		(24 339)		(7 780)		3 299		
Transfers recognised - capital	53 566	53 566	39 276	73.3%	6 419	12.0%	-	-	45 694	85.3%	12 031	27.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 234	22 234	56 585		5 668		(24 339)		37 914		15 330		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 234	22 234	56 585		5 668		(24 339)		37 914		15 330		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 234	22 234	56 585		5 668		(24 339)		37 914		15 330		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 234	22 234	56 585		5 668		(24 339)		37 914		15 330		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	65 061	65 061	34 038	52.3%	52 841	81.2%	172	.3%	87 052	133.8%	6 767	44.1%	(97.5%)
National Government	53 566	53 566	19 882	37.1%	52 537	98.1%	-	-	72 419	135.2%	6 571	54.4%	(100.0%)
Provincial Government	-	-	8 849	-	-	-	-	-	8 849	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 566	53 566	28 731	53.6%	52 537	98.1%	-	-	81 268	151.7%	6 571	54.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 495	11 495	5 307	46.2%	304	2.6%	172	1.5%	5 784	50.3%	196	3.9%	(12.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	65 061	65 061	34 038	52.3%	52 841	81.2%	172	.3%	87 052	133.8%	6 767	44.1%	(97.5%)
Governance and Administration	1 370	1 370	29	2.1%	86	6.3%	135	9.9%	250	18.2%	6	9.2%	2 194.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	600	600	-	-	36	6.0%	43	7.1%	78	13.1%	4	5.4%	1 053.5%
Corporate Services	770	770	29	3.7%	50	6.5%	92	12.0%	171	22.2%	2	10.2%	4 118.8%
Community and Public Safety	1 690	1 690	-	-	1	.1%	15	.9%	16	1.0%	1	.5%	1 236.1%
Community & Social Services	1 220	1 220	-	-	1	.1%	15	1.2%	16	1.3%	1	.6%	1 236.1%
Sport And Recreation	20	20	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 926	35 926	17 623	49.1%	35 797	99.6%	-	-	53 420	148.7%	5 246	48.2%	(100.0%)
Planning and Development	40	40	4	9.0%	13	32.1%	-	-	16	41.1%	-	-	-
Road Transport	35 886	35 886	17 620	49.1%	35 784	99.7%	-	-	53 403	148.8%	5 246	48.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 075	26 075	16 386	62.8%	16 957	65.0%	22	.1%	33 366	128.0%	1 514	40.5%	(98.5%)
Electricity	22 180	22 180	16 386	73.9%	16 754	75.5%	-	-	33 140	149.4%	1 514	52.2%	(100.0%)
Water	2 025	2 025	-	-	192	9.5%	-	-	192	9.5%	-	-	-
Waste Water Management	1 550	1 550	-	-	12	.8%	22	1.4%	34	2.2%	1	-	2 647.5%
Waste Management	320	320	-	-	-	-	-	-	-	-	-	65.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	485 513	485 513	188 233	38.8%	127 233	26.2%	141 598	29.2%	457 063	94.1%	102 014	68.2%	38.8%
Property rates, penalties and collection charges	56 758	56 758	14 633	25.8%	13 548	23.9%	11 789	20.8%	39 969	70.4%	9 441	67.8%	24.9%
Service charges	244 471	244 471	64 384	26.3%	61 282	25.1%	49 153	20.1%	174 819	71.5%	35 907	46.3%	36.9%
Other revenue	13 348	13 348	16 973	127.2%	(2 442)	(18.3%)	51 453	385.5%	65 983	494.3%	1 928	48.2%	2 568.2%
Government - operating	114 030	114 030	60 406	53.0%	40 440	35.5%	20 099	17.6%	120 944	106.1%	28 424	90.2%	(29.3%)
Government - capital	53 500	53 500	31 606	59.1%	14 000	26.2%	8 744	16.3%	54 350	101.6%	25 284	137.0%	(65.4%)
Interest	3 406	3 406	232	6.8%	405	11.9%	360	10.6%	997	29.3%	1 030	79.2%	(65.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(452 431)	(452 431)	(105 574)	23.3%	(122 486)	27.1%	(114 659)	25.3%	(342 719)	75.8%	(103 050)	65.9%	11.3%
Suppliers and employees	(438 335)	(438 335)	(101 444)	23.1%	(118 558)	27.0%	(109 741)	25.0%	(329 743)	75.2%	(92 498)	67.4%	18.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 096)	(14 096)	(4 130)	29.3%	(3 928)	27.9%	(4 918)	34.9%	(12 976)	92.1%	(10 552)	49.0%	(53.4%)
Net Cash from/(used) Operating Activities	33 081	33 081	82 658	249.9%	4 747	14.3%	26 939	81.4%	114 344	345.6%	(1 036)	116.0%	(2 699.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Payments	(64 995)	(64 995)	(33 081)	50.9%	(12 265)	18.9%	(3 463)	5.3%	(48 809)	75.1%	(6 767)	55.4%	(48.8%)
Capital assets	(64 995)	(64 995)	(33 081)	50.9%	(12 265)	18.9%	(3 463)	5.3%	(48 809)	75.1%	(6 767)	55.4%	(48.8%)
Net Cash from/(used) Investing Activities	(64 995)	(64 995)	(33 081)	50.9%	(12 265)	18.9%	(3 463)	5.3%	(48 809)	75.1%	(6 767)	72.1%	(48.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	42	-	42	-	(1)	(842.0%)	(2 919.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	42	-	42	-	(1)	20.6%	(2 919.3%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	42	-	42	-	(1)	(2 083.2%)	(2 919.3%)
Net Increase/(Decrease) in cash held	(31 914)	(31 914)	49 577	(155.3%)	(7 518)	23.6%	23 517	(73.7%)	65 576	(205.5%)	(7 805)	79.2%	(401.3%)
Cash/cash equivalents at the year begin:	120	120	-	-	49 577	41 314.3%	42 059	35 048.9%	-	-	22 554	43.9%	86.5%
Cash/cash equivalents at the year end:	(31 794)	(31 794)	49 577	(155.9%)	42 059	(132.3%)	65 576	(206.3%)	65 576	(206.3%)	14 749	34.9%	344.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 059	11.8%	898	5.1%	771	4.4%	13 711	78.6%	17 439	16.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 215	65.3%	868	6.9%	450	3.6%	3 057	24.3%	12 590	11.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 378	10.7%	1 193	3.8%	1 259	4.0%	25 745	81.5%	31 575	29.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 510	9.4%	790	4.9%	609	3.8%	13 163	81.9%	16 071	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 201	9.8%	541	4.4%	429	3.5%	10 073	82.3%	12 244	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	220	3.3%	213	3.2%	195	2.9%	6 013	90.5%	6 640	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 326	11.8%	567	5.0%	710	6.3%	8 683	76.9%	11 286	10.5%	-	-	-	-
Total By Income Source	17 909	16.6%	5 069	4.7%	4 424	4.1%	80 444	74.6%	107 846	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 710	88.1%	801	26.0%	653	21.2%	(1 087)	(35.4%)	3 076	2.9%	-	-	-	-
Commercial	8 572	24.6%	1 553	4.5%	1 162	3.3%	23 524	67.6%	34 812	32.3%	-	-	-	-
Households	6 543	9.4%	2 697	3.9%	2 578	3.7%	57 511	83.0%	69 329	64.3%	-	-	-	-
Other	83	13.3%	19	3.0%	30	4.8%	496	79.0%	629	.6%	-	-	-	-
Total By Customer Group	17 909	16.6%	5 069	4.7%	4 424	4.1%	80 444	74.6%	107 846	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	11 784	100.0%	-	-	-	-	-	-	11 784	26.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 931	100.0%	-	-	-	-	-	-	1 931	4.4%
VAT (output less input)	613	100.0%	-	-	-	-	-	-	613	1.4%
Pensions / Retirement	1 622	100.0%	-	-	-	-	-	-	1 622	3.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 044	100.0%	-	-	-	-	-	-	13 044	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	14 894	100.0%	-	-	-	-	-	-	14 894	33.9%
Total	43 889	100.0%	-	-	-	-	-	-	43 889	100.0%

Contact Details

Municipal Manager	Ms AB Mnikathi	
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	152 789	156 225	65 890	43.1%	41 593	27.2%	36 991	23.7%	144 474	92.5%	30 873	89.1%	19.8%
Property rates	16 740	19 754	11 240	67.1%	2 147	12.8%	2 422	12.3%	15 808	80.0%	2 029	80.6%	19.3%
Property rates - penalties and collection charges	2 556	2 651	-	-	-	-	-	-	-	-	580	48.4%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 679	1 679	428	25.5%	422	25.1%	419	24.9%	1 269	75.6%	431	77.8%	(2.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	172	57	20	11.6%	11	6.1%	25	44.3%	56	98.3%	36	41.3%	(30.0%)
Interest earned - external investments	1 244	1 614	483	38.8%	324	26.1%	525	32.6%	1 332	82.6%	271	78.9%	94.1%
Interest earned - outstanding debtors	-	-	731	-	594	-	438	-	1 763	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	397	264	99	24.8%	21	5.3%	21	8.0%	141	53.2%	17	23.0%	26.3%
Licences and permits	671	671	126	18.8%	208	31.0%	216	32.2%	550	82.0%	196	74.9%	10.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 124	129 124	52 567	40.7%	37 810	29.3%	32 685	25.3%	123 061	95.3%	27 241	91.5%	20.0%
Other own revenue	206	412	196	95.3%	57	27.6%	240	58.3%	493	119.8%	72	73.9%	232.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 767	145 578	29 375	20.6%	33 838	23.7%	33 118	22.7%	96 331	66.2%	22 402	66.2%	47.8%
Employee related costs	56 681	63 232	14 845	26.2%	17 803	31.4%	16 257	25.7%	48 905	77.3%	11 990	75.7%	35.6%
Remuneration of councillors	11 996	11 996	1 886	15.7%	2 829	23.6%	3 719	31.0%	8 435	70.3%	2 656	70.4%	40.0%
Debt impairment	1 819	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 330	12 943	-	-	4 640	25.3%	2 348	18.1%	6 987	54.0%	-	-	(100.0%)
Finance charges	19	23	459	2 356.5%	6	30.3%	4	18.8%	469	1 998.8%	10	1 079.7%	(57.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 785	14 541	2 404	16.3%	1 937	13.1%	3 379	23.2%	7 720	53.1%	1 481	58.9%	128.2%
Transfers and grants	207	1 437	178	86.1%	36	17.3%	215	14.9%	429	29.8%	45	167.9%	372.4%
Other expenditure	38 929	39 588	9 603	24.7%	6 586	16.9%	7 160	18.1%	23 349	59.0%	6 203	71.5%	15.4%
Loss on disposal of PPE	-	1 819	-	-	-	-	37	2.0%	37	2.0%	16	-	126.3%
Surplus/(Deficit)	10 022	10 647	36 515		7 756		3 872		48 143		8 471		
Transfers recognised - capital	42 891	42 891	14 075	32.8%	11 906	27.8%	8 406	19.6%	34 387	80.2%	6 543	73.3%	28.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 913	53 538	50 590		19 661		12 279		82 530		15 014		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52 913	53 538	50 590		19 661		12 279		82 530		15 014		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 913	53 538	50 590		19 661		12 279		82 530		15 014		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 913	53 538	50 590		19 661		12 279		82 530		15 014		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	47 873	47 873	12 788	26.7%	10 263	21.4%	9 382	19.6%	32 433	67.7%	7 023	61.9%	33.6%
National Government	42 381	42 381	12 167	28.7%	9 957	23.5%	8 205	19.4%	30 330	71.6%	6 640	65.1%	23.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 381	42 381	12 167	28.7%	9 957	23.5%	8 205	19.4%	30 330	71.6%	6 640	66.0%	23.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 492	5 492	621	11.3%	306	5.6%	1 177	21.4%	2 104	38.3%	383	13.5%	207.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 873	47 873	12 788	26.7%	10 263	21.4%	9 382	19.6%	32 433	67.7%	7 023	61.9%	33.6%
Governance and Administration	252	252	9	3.4%	105	41.8%	373	148.1%	487	193.3%	248	14.7%	50.6%
Executive & Council	160	160	-	-	-	-	65	40.6%	65	40.6%	-	3.1%	(100.0%)
Budget & Treasury Office	42	42	-	-	51	122.0%	307	730.4%	358	852.4%	21	9.7%	1 363.8%
Corporate Services	50	50	9	17.1%	54	108.2%	2	3.0%	64	128.3%	227	30.3%	(99.3%)
Community and Public Safety	668	668	-	-	169	25.3%	470	70.3%	639	95.6%	28	16.6%	1 576.5%
Community & Social Services	368	368	-	-	16	4.3%	110	29.8%	126	34.1%	28	39.7%	291.4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	300	-	-	153	51.0%	360	120.0%	513	171.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 403	46 403	12 779	27.5%	9 989	21.5%	8 539	18.4%	31 308	67.5%	6 747	65.7%	26.6%
Planning and Development	46 403	46 403	332	.7%	-	-	444	1.0%	776	1.7%	2	.2%	19 884.2%
Road Transport	-	-	12 447	-	9 989	-	8 095	-	30 532	-	6 745	10 996.3%	20.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	550	550	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	550	550	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	190 393	193 075	67 159	35.3%	45 383	23.8%	44 425	23.0%	156 967	81.3%	43 908	97.2%	1.2%
Property rates, penalties and collection charges	14 472	16 803	1 660	11.5%	2 179	15.1%	7 904	47.0%	11 742	69.9%	1 661	80.4%	375.8%
Service charges	1 259	1 259	358	28.4%	207	16.4%	230	18.3%	795	63.2%	273	133.3%	(15.5%)
Other revenue	1 403	1 383	413	29.4%	415	29.6%	706	51.0%	1 534	110.9%	409	53.1%	72.6%
Government - operating	129 124	129 124	55 046	42.6%	37 258	28.9%	32 259	25.0%	124 563	96.5%	26 376	91.8%	22.3%
Government - capital	42 891	42 891	9 200	21.4%	5 000	11.7%	2 800	6.5%	17 000	39.6%	14 919	121.9%	(81.2%)
Interest	1 244	1 614	482	38.8%	325	26.1%	526	32.6%	1 333	82.6%	271	71.8%	94.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 091)	(135 865)	(35 923)	28.3%	(32 751)	25.8%	(31 859)	23.4%	(100 533)	74.0%	(28 474)	79.3%	11.9%
Suppliers and employees	(126 864)	(135 634)	(35 465)	28.0%	(32 745)	25.8%	(31 855)	23.5%	(100 064)	73.8%	(28 464)	79.3%	11.9%
Finance charges	(19)	(23)	(459)	2 356.9%	(6)	30.3%	(4)	18.8%	(469)	1 998.7%	(10)	79.8%	(57.7%)
Transfers and grants	(207)	(207)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 302	57 210	31 235	49.3%	12 633	20.0%	12 566	22.0%	56 434	98.6%	15 434	132.6%	(18.6%)
Cash Flow from Investing Activities													
Receipts	-	-	1 413	-	10 632	-	13 256	-	25 301	-	3 040	-	336.1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	643	-	632	-	3 565	-	4 840	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	770	-	10 000	-	9 691	-	20 461	-	3 040	-	218.8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 873)	(61 915)	(13 318)	27.8%	(12 557)	26.2%	(10 735)	17.3%	(36 610)	59.1%	(5 681)	68.7%	89.0%
Capital assets	(47 873)	(61 915)	(13 318)	27.8%	(12 557)	26.2%	(10 735)	17.3%	(36 610)	59.1%	(5 681)	68.7%	89.0%
Net Cash from/(used) Investing Activities	(47 873)	(61 915)	(11 905)	24.9%	(1 925)	4.0%	2 521	(4.1%)	(11 308)	18.3%	(2 641)	61.6%	(195.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(326)	(333)	(74)	22.7%	(76)	23.2%	(77)	23.2%	(227)	68.1%	(71)	6.9%	8.8%
Repayment of borrowing	(326)	(333)	(74)	22.7%	(76)	23.2%	(77)	23.2%	(227)	68.1%	(71)	6.9%	8.8%
Net Cash from/(used) Financing Activities	(326)	(333)	(74)	22.7%	(76)	23.2%	(77)	23.2%	(227)	68.1%	(71)	6.9%	8.8%
Net Increase/(Decrease) in cash held	15 104	(5 038)	19 257	127.5%	10 632	70.4%	15 010	(297.9%)	44 899	(891.1%)	12 722	1 031.5%	18.0%
Cash/cash equivalents at the year begin:	5 296	15 678	15 674	296.0%	34 930	659.6%	45 563	290.6%	15 674	100.0%	32 960	99.6%	38.2%
Cash/cash equivalents at the year end:	20 400	10 639	34 930	171.2%	45 563	223.4%	60 573	569.3%	60 573	569.3%	45 682	862.6%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 821)	(8.2%)	98	.4%	(3 577)	(16.0%)	27 587	123.8%	22 287	71.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	64	.7%	81	1.0%	32	.4%	8 339	97.9%	8 517	27.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.2%	(0)	(.2%)	2	1.5%	153	98.5%	155	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.9%	-	-	-	-
Total By Income Source	(1 757)	(5.6%)	179	.6%	(3 542)	(11.3%)	36 371	116.4%	31 251	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 981)	(13.7%)	(119)	(.8%)	(3 442)	(23.8%)	20 010	138.3%	14 469	46.3%	-	-	-	-
Commercial	(507)	4.8%	(642)	6.1%	(736)	7.0%	(8 673)	82.1%	(10 558)	(33.8%)	-	-	-	-
Households	892	2.3%	952	2.5%	908	2.4%	35 204	92.7%	37 956	121.5%	-	-	-	-
Other	(160)	1.5%	(13)	.1%	(272)	2.6%	(10 170)	95.8%	(10 616)	(34.0%)	-	-	-	-
Total By Customer Group	(1 757)	(5.6%)	179	.6%	(3 542)	(11.3%)	36 371	116.4%	31 251	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2 765	100.0%	2 765	89.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	339	100.0%	-	-	-	-	-	-	339	10.9%
Total	339	10.9%	-	-	-	-	2 765	89.1%	3 104	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	321 511	321 511	93 378	29.0%	61 142	19.0%	52 917	16.5%	207 437	64.5%	44 737	73.9%	18.3%
Property rates	53 645	53 645	32 563	60.7%	6 000	11.2%	5 388	10.0%	43 952	81.9%	4 310	87.8%	25.0%
Property rates - penalties and collection charges	1 500	1 500	1 108	73.9%	114	7.6%	28	1.8%	1 250	83.3%	(338)	(37.6%)	(108.2%)
Service charges - electricity revenue	115 854	115 854	14 387	12.4%	8 796	7.6%	10 898	9.4%	34 081	29.4%	8 747	36.6%	24.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 417	6 417	1 737	27.1%	1 160	18.1%	1 758	27.4%	4 655	72.5%	1 502	58.4%	17.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Rental of facilities and equipment	1 050	1 050	279	26.5%	116	11.0%	224	21.3%	618	58.9%	238	98.8%	(5.9%)
Interest earned - external investments	550	550	514	93.4%	288	52.3%	136	24.7%	937	170.4%	150	98.8%	(9.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Fines	2 538	2 538	1 316	51.8%	913	36.0%	822	32.4%	3 051	120.2%	1 139	64.0%	(27.8%)
Licences and permits	2 880	2 880	730	25.3%	399	13.9%	625	21.7%	1 754	60.9%	634	72.8%	(1.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 175	133 175	40 426	30.4%	43 136	32.4%	32 106	24.1%	115 668	86.9%	27 741	98.6%	15.7%
Other own revenue	3 902	3 902	317	8.1%	219	5.6%	933	23.9%	1 470	37.7%	615	116.8%	51.6%
Gains on disposal of PPE	-	-	1	-	-	-	-	-	1	-	-	-	-
Operating Expenditure	445 463	445 463	74 251	16.7%	68 128	15.3%	78 993	17.7%	221 372	49.7%	46 278	56.1%	70.7%
Employee related costs	101 151	101 151	23 611	23.3%	15 218	15.0%	25 472	25.2%	64 300	63.6%	21 045	66.3%	21.0%
Remuneration of councillors	12 845	12 845	3 046	23.7%	2 036	15.8%	3 576	27.8%	8 658	67.4%	2 795	59.5%	28.0%
Debt impairment	2 124	2 124	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 558	81 558	-	-	-	-	6 674	8.2%	6 674	8.2%	-	19.7%	(100.0%)
Finance charges	160	160	-	-	-	-	4 579	2 861.8%	4 579	2 861.8%	-	361.0%	(100.0%)
Bulk purchases	99 715	99 715	11 221	11.3%	15 029	15.1%	9 493	9.5%	35 743	35.8%	4 912	74.3%	93.3%
Other Materials	-	-	91	-	18	-	277	-	385	-	67	1 464.2%	310.3%
Contracted services	100 191	100 191	8 123	8.1%	6 773	6.8%	8 578	8.6%	23 475	23.4%	5 628	24.6%	52.4%
Transfers and grants	-	-	-	-	-	-	2 586	-	2 586	-	-	-	(100.0%)
Other expenditure	47 720	47 720	28 160	59.0%	29 056	60.9%	17 759	37.2%	74 974	157.1%	11 831	198.1%	50.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(123 952)	(123 952)	19 127		(6 986)		(26 076)		(13 935)		(1 541)		
Transfers recognised - capital	44 957	44 957	28 000	62.3%	12 000	26.7%	-	-	40 000	89.0%	21 150	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(78 995)	(78 995)	47 127		5 014		(26 076)		26 065		19 610		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(78 995)	(78 995)	47 127		5 014		(26 076)		26 065		19 610		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(78 995)	(78 995)	47 127		5 014		(26 076)		26 065		19 610		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(78 995)	(78 995)	47 127		5 014		(26 076)		26 065		19 610		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	53 994	53 994	13 301	24.6%	25 572	47.4%	1 790	3.3%	40 662	75.3%	4 293	42.2%	(58.3%)
National Government	44 957	44 957	13 301	29.6%	25 572	56.9%	1 790	4.0%	40 662	90.4%	2 687	38.7%	(33.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 606	160.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 957	44 957	13 301	29.6%	25 572	56.9%	1 790	4.0%	40 662	90.4%	4 293	42.2%	(58.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 037	9 037	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 994	53 994	13 301	24.6%	25 572	47.4%	1 790	3.3%	40 662	75.3%	4 293	42.2%	(58.3%)
Governance and Administration	500	500	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	500	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 500	24 500	1 518	6.2%	7 921	32.3%	1 543	6.3%	10 982	44.8%	1 557	54.4%	(.9%)
Community & Social Services	6 500	24 500	1 518	23.4%	7 921	121.9%	893	3.6%	10 332	42.2%	1 557	58.9%	(42.7%)
Sport And Recreation	18 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	650	-	650	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 656	11 656	1 082	9.3%	7 892	67.7%	-	-	8 975	77.0%	184	1.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 656	11 656	1 082	9.3%	7 892	67.7%	-	-	8 975	77.0%	184	1.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 338	17 338	10 700	61.7%	9 758	56.3%	247	1.4%	20 705	119.4%	2 552	150.7%	(90.3%)
Electricity	17 338	17 338	10 700	61.7%	9 758	56.3%	247	1.4%	20 705	119.4%	2 552	150.7%	(90.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	364 490	364 490	61 057	16.8%	74 258	20.4%	60 452	16.6%	195 766	53.7%	66 959	76.3%	(9.7%)
Property rates, penalties and collection charges	34 741	34 741	4 264	12.3%	8 685	25.0%	7 847	22.6%	20 797	59.9%	3 923	103.4%	100.0%
Service charges	140 697	140 697	11 912	8.5%	7 755	5.5%	12 802	9.1%	32 469	23.1%	9 187	35.2%	39.4%
Other revenue	10 370	10 370	2 587	24.9%	2 380	23.0%	2 603	25.1%	7 570	73.0%	4 164	98.7%	(37.5%)
Government - operating	133 175	133 175	13 847	10.4%	43 138	32.4%	32 106	24.1%	89 092	66.9%	27 741	98.3%	15.7%
Government - capital	44 957	44 957	28 000	62.3%	12 000	26.7%	4 957	11.0%	44 957	100.0%	21 150	70.4%	(76.6%)
Interest	550	550	446	81.1%	300	54.5%	136	24.7%	881	160.2%	794	227.0%	(82.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(307 205)	(307 205)	(73 897)	24.1%	(82 740)	26.9%	(65 155)	21.2%	(221 793)	72.2%	(42 574)	56.9%	53.0%
Suppliers and employees	(307 045)	(307 045)	(73 897)	24.1%	(82 740)	26.9%	(65 155)	21.2%	(221 793)	72.2%	(42 574)	57.0%	53.0%
Finance charges	(160)	(160)	-	-	-	-	-	-	-	-	-	19.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 285	57 285	(12 841)	(22.4%)	(8 482)	(14.8%)	(4 703)	(8.2%)	(26 027)	(45.4%)	24 385	256.8%	(119.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 994)	(53 994)	(14 749)	27.3%	(37 665)	69.8%	(1 438)	2.7%	(53 852)	99.7%	(5 458)	91.2%	(73.6%)
Capital assets	(53 994)	(53 994)	(14 749)	27.3%	(37 665)	69.8%	(1 438)	2.7%	(53 852)	99.7%	(5 458)	91.2%	(73.6%)
Net Cash from/(used) Investing Activities	(53 994)	(53 994)	(14 749)	27.3%	(37 665)	69.8%	(1 438)	2.7%	(53 852)	99.7%	(5 458)	113.5%	(73.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 291	3 291	(27 590)	(838.4%)	(46 147)	(1 402.3%)	(6 142)	(186.6%)	(79 879)	(2 427.3%)	18 927	2 012.2%	(132.5%)
Cash/cash equivalents at the year begin:	11 561	11 561	3 529	30.5%	(24 061)	(208.1%)	(70 208)	(607.3%)	3 529	30.5%	32 641	68.9%	(315.1%)
Cash/cash equivalents at the year end:	14 852	14 852	(24 061)	(162.0%)	(70 208)	(472.7%)	(76 350)	(514.1%)	(76 350)	(514.1%)	51 568	446.1%	(248.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 540	4.9%	2 017	1.8%	1 504	1.3%	103 628	92.0%	112 690	100.0%	-	-	-	-
Total By Income Source	5 540	4.9%	2 017	1.8%	1 504	1.3%	103 628	92.0%	112 690	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 540	4.9%	2 017	1.8%	1 504	1.3%	103 628	92.0%	112 690	100.0%	-	-	-	-
Total By Customer Group	5 540	4.9%	2 017	1.8%	1 504	1.3%	103 628	92.0%	112 690	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 735	6.0%	6 072	7.7%	5 722	7.3%	62 246	79.0%	78 775	97.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 681	99.9%	-	-	-	-	1	.1%	1 682	2.1%
Total	6 415	8.0%	6 072	7.5%	5 722	7.1%	62 247	77.4%	80 457	100.0%

Contact Details

Municipal Manager	Mr N Mahlaba	035 874 5136
Financial Manager	Mr M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	464 944	462 314	148 170	31.9%	118 433	25.5%	95 644	20.7%	362 247	78.4%	99 501	64.2%	(3.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	22 768	19 928	5 840	25.7%	4 331	19.0%	3 859	19.4%	14 030	70.4%	14 503	116.1%	(73.4%)
Service charges - sanitation revenue	8 900	7 740	2 280	25.6%	3 135	35.2%	1 263	16.3%	6 677	86.3%	-	41.1%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	158	158	56	35.2%	-	-	32	20.1%	87	55.3%	64	233.1%	(50.4%)
Interest earned - external investments	1 000	2 071	877	87.7%	339	33.9%	782	37.8%	1 999	96.5%	355	38.6%	120.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	336 761	331 311	138 170	41.0%	109 637	32.6%	88 956	26.8%	336 763	101.6%	83 038	97.3%	7.1%
Other own revenue	95 357	101 105	947	1.0%	992	1.0%	745	.7%	2 683	2.7%	1 541	1.1%	(51.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	458 996	457 366	105 242	22.9%	158 308	34.5%	113 844	24.9%	377 394	82.5%	122 313	73.9%	(6.9%)
Employee related costs	149 581	149 581	38 922	26.0%	39 565	26.5%	40 353	27.0%	118 840	79.4%	36 415	78.6%	10.8%
Remuneration of councillors	6 175	6 175	1 538	24.9%	1 564	25.3%	1 858	30.1%	4 959	80.3%	1 474	69.2%	26.0%
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 565	32 565	-	-	-	-	10 391	31.9%	10 391	31.9%	10 333	60.7%	.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	84 868	84 868	18 370	21.6%	21 183	25.0%	15 913	18.8%	55 466	65.4%	23 821	67.2%	(33.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 383	47 383	10 865	22.9%	9 727	20.5%	8 751	18.5%	29 343	61.9%	12 461	45.7%	(29.8%)
Transfers and grants	1 861	1 861	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	132 969	131 338	35 547	26.7%	86 269	64.9%	36 579	27.9%	158 395	120.6%	37 808	95.1%	(3.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 948	4 948	42 929		(39 875)		(18 201)		(15 147)		(22 812)		
Transfers recognised - capital	497 438	522 047	114 118	22.9%	203 719	41.0%	204 757	39.2%	522 594	100.1%	98 681	99.6%	107.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	503 386	526 995	157 047		163 844		186 556		507 447		75 869		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	503 386	526 995	157 047		163 844		186 556		507 447		75 869		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	503 386	526 995	157 047		163 844		186 556		507 447		75 869		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	503 386	526 995	157 047		163 844		186 556		507 447		75 869		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	503 386	526 995	68 526	13.6%	161 185	32.0%	122 984	23.3%	352 695	66.9%	55 492	55.8%	121.6%
National Government	497 538	522 147	68 486	13.8%	159 861	32.1%	120 920	23.2%	349 267	66.9%	54 061	59.5%	123.7%
Provincial Government	-	-	-	-	927	-	-	-	927	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	497 538	522 147	68 486	13.8%	160 788	32.3%	120 920	23.2%	350 193	67.1%	54 061	59.5%	123.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 848	4 848	40	.7%	374	6.4%	2 065	42.6%	2 479	51.1%	1 431	10.8%	44.3%
Public contributions and donations	-	-	-	-	23	-	-	-	23	-	-	-	-
Capital Expenditure Standard Classification	503 386	526 995	68 526	13.6%	161 185	32.0%	122 984	23.3%	352 695	66.9%	55 492	55.8%	121.6%
Governance and Administration	2 500	2 500	40	1.6%	347	13.9%	764	30.5%	1 151	46.1%	214	10.5%	256.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 050	2 050	40	2.0%	347	17.0%	652	31.8%	1 039	50.7%	214	18.0%	204.2%
Corporate Services	450	450	-	-	-	-	112	24.9%	112	24.9%	-	8.6%	(100.0%)
Community and Public Safety	-	-	-	-	927	-	-	-	927	-	759	51.6%	(100.0%)
Community & Social Services	-	-	-	-	927	-	-	-	927	-	759	51.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 181	2 181	-	-	483	22.2%	1 102	50.5%	1 586	72.7%	793	44.2%	38.9%
Planning and Development	2 181	2 181	-	-	483	22.2%	1 102	50.5%	1 586	72.7%	793	44.2%	38.9%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	498 705	522 314	68 486	13.7%	159 428	32.0%	121 118	23.2%	349 031	66.8%	53 726	57.8%	125.4%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	498 705	522 314	68 486	13.7%	159 428	32.0%	121 118	23.2%	349 031	66.8%	53 726	57.8%	125.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	925 926	950 885	255 045	27.5%	322 185	34.8%	193 019	20.3%	770 248	81.0%	198 181	113.7%	(2.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 918	26 918	5 276	19.6%	6 036	22.4%	3 717	13.8%	15 029	55.8%	14 503	137.0%	(74.4%)
Other revenue	63 809	68 537	6 781	10.6%	31 262	49.0%	5 337	7.8%	43 380	63.3%	1 605	2 123.2%	232.6%
Government - operating	336 761	331 311	138 170	41.0%	109 636	32.6%	119 154	36.0%	366 959	110.8%	83 038	99.9%	43.5%
Government - capital	497 438	522 047	103 940	20.9%	174 989	35.2%	64 113	12.3%	343 043	65.7%	98 681	114.6%	(35.0%)
Interest	1 000	2 071	877	87.7%	263	26.3%	697	33.7%	1 837	88.7%	355	31.7%	96.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(403 188)	(401 357)	(150 003)	37.2%	(124 546)	30.9%	(183 690)	45.8%	(458 239)	114.2%	(120 842)	98.2%	52.0%
Suppliers and employees	(401 327)	(399 806)	(150 003)	37.4%	(124 546)	31.0%	(128 544)	32.2%	(403 093)	100.8%	(120 842)	87.7%	6.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 861)	(1 551)	-	-	-	-	(55 146)	3 555.5%	(55 146)	3 555.5%	-	2 288.1%	(100.0%)
Net Cash from/(used) Operating Activities	522 738	549 528	105 042	20.1%	197 639	37.8%	9 329	1.7%	312 010	56.8%	77 339	138.6%	(87.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	20 000	-	20 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	20 000	-	20 000	-	-	-	(100.0%)
Payments	(503 386)	(479 777)	(53 818)	10.7%	(146 245)	29.1%	(100 806)	21.0%	(300 869)	62.7%	(51 302)	29.2%	96.5%
Capital assets	(503 386)	(479 777)	(53 818)	10.7%	(146 245)	29.1%	(100 806)	21.0%	(300 869)	62.7%	(51 302)	29.2%	96.5%
Net Cash from/(used) Investing Activities	(503 386)	(479 777)	(53 818)	10.7%	(146 245)	29.1%	(80 806)	16.8%	(280 869)	58.5%	(51 302)	29.2%	57.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 352	69 751	51 223	264.7%	51 394	265.6%	(71 477)	(102.5%)	31 141	44.6%	26 037	(245.9%)	(374.5%)
Cash/cash equivalents at the year begin:	(5 499)	(5 499)	(45 487)	827.2%	5 736	(104.3%)	57 131	(1 038.9%)	(45 487)	827.2%	218 768	100.0%	(73.9%)
Cash/cash equivalents at the year end:	13 853	64 252	5 736	41.4%	57 131	412.4%	(14 346)	(22.3%)	(14 346)	(22.3%)	244 804	(228.2%)	(105.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 897	7.1%	1 127	2.0%	50 227	90.9%	-	-	55 251	75.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 045	5.8%	458	2.5%	16 597	91.7%	-	-	18 100	24.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 942	6.7%	1 585	2.2%	66 824	91.1%	-	-	73 351	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	679	9.0%	361	4.8%	6 502	86.2%	-	-	7 542	10.3%	-	-	-	-
Commercial	548	26.1%	64	3.1%	1 489	70.8%	-	-	2 102	2.9%	-	-	-	-
Households	2 635	4.3%	1 066	1.7%	57 334	93.9%	-	-	61 036	83.2%	-	-	-	-
Other	1 079	40.4%	93	3.5%	1 498	56.1%	-	-	2 671	3.6%	-	-	-	-
Total By Customer Group	4 942	6.7%	1 585	2.2%	66 824	91.1%	-	-	73 351	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 050	53.2%	749	7.9%	3 688	38.9%	-	-	9 487	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 050	53.2%	749	7.9%	3 688	38.9%	-	-	9 487	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	157 178	155 898	59 764	38.0%	49 197	31.3%	39 402	25.3%	148 363	95.2%	33 826	89.1%	16.5%
Property rates	20 019	17 198	4 299	21.5%	4 299	21.5%	4 299	25.0%	12 898	75.0%	6 904	83.3%	(37.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	81	202	50	62.1%	50	62.1%	50	25.0%	151	75.0%	20	-	153.2%
Rental of facilities and equipment	307	307	59	19.2%	60	19.4%	62	20.1%	180	58.8%	7	16.0%	775.4%
Interest earned - external investments	4 911	5 606	1 598	32.5%	1 562	31.8%	1 761	31.4%	4 921	87.8%	1 219	77.3%	44.4%
Interest earned - outstanding debtors	691	604	0	-	-	-	-	-	0	-	(269)	150.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	400	800	339	84.8%	329	82.2%	390	48.8%	1 058	132.3%	123	174.1%	216.2%
Licences and permits	3 960	3 960	977	24.7%	881	22.3%	980	24.7%	2 838	71.7%	993	77.7%	(1.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 728	126 910	52 282	41.3%	41 981	33.1%	31 760	25.0%	126 024	99.3%	24 764	98.3%	28.3%
Other own revenue	82	312	158	192.5%	34	40.9%	99	31.7%	291	93.2%	64	3.1%	55.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	150 124	186 550	27 953	18.6%	42 227	28.1%	30 143	16.2%	100 322	53.8%	32 605	68.7%	(7.6%)
Employee related costs	38 237	40 422	7 725	20.2%	9 229	24.1%	8 306	20.5%	25 259	62.5%	7 531	62.6%	10.3%
Remuneration of councillors	9 955	9 972	2 017	20.3%	2 017	20.3%	3 121	31.3%	7 154	71.7%	1 908	68.1%	63.6%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	6 143	227.5%	(100.0%)
Depreciation and asset impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	74.8%	-
Finance charges	106	-	-	-	-	-	-	-	-	-	5	4.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	24 226	490	1 995	8.2%	2 304	9.5%	3 990	814.9%	8 289	1 692.9%	0	-	2 216 640.0%
Contracted services	2 540	31 736	370	14.6%	7 159	281.9%	256	.8%	7 786	24.5%	1 268	93.6%	(79.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 061	87 903	15 846	26.8%	21 517	36.4%	14 471	16.5%	51 834	59.0%	15 750	63.0%	(8.1%)
Loss on disposal of PPE	-	27	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 054	(30 652)	31 811		6 970		9 259		48 040		1 221		
Transfers recognised - capital	48 827	58 827	7 825	16.0%	15 387	31.5%	10 682	18.2%	33 893	57.6%	15 484	83.7%	(31.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 881	28 175	39 636		22 357		19 941		81 934		16 705		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55 881	28 175	39 636		22 357		19 941		81 934		16 705		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 881	28 175	39 636		22 357		19 941		81 934		16 705		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 881	28 175	39 636		22 357		19 941		81 934		16 705		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	84 954	94 954	9 869	11.6%	17 540	20.6%	8 186	8.6%	35 594	37.5%	16 143	61.3%	(49.3%)
National Government	48 827	58 925	6 864	14.1%	13 379	27.4%	5 493	9.3%	25 736	43.7%	13 049	83.6%	(57.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 324	84.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 827	58 925	6 864	14.1%	13 379	27.4%	5 493	9.3%	25 736	43.7%	14 373	83.6%	(61.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 127	36 029	3 004	8.3%	4 161	11.5%	2 693	7.5%	9 858	27.4%	1 770	22.0%	52.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	84 954	94 954	9 869	11.6%	17 540	20.6%	8 308	8.7%	35 717	37.6%	16 143	61.3%	(48.5%)
Governance and Administration	800	-	-	-	-	-	159	-	159	-	107	23.4%	47.9%
Executive & Council	200	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	600	-	-	-	-	-	159	-	159	-	17	2.2%	821.9%
Corporate Services	-	-	-	-	-	-	-	-	-	-	90	80.0%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	146	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	87	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	59	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	84 154	94 954	9 869	11.7%	17 540	20.8%	8 149	8.6%	35 558	37.4%	15 889	62.1%	(48.7%)
Planning and Development	84 154	94 954	9 869	11.7%	17 540	20.8%	8 149	8.6%	35 558	37.4%	15 889	62.1%	(48.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	202 522	214 823	78 270	38.6%	77 078	38.1%	2 941	1.4%	158 289	73.7%	42 621	95.4%	(93.1%)
Property rates, penalties and collection charges	17 216	17 198	422	2.5%	4 834	28.1%	603	3.5%	5 859	34.1%	717	89.5%	(15.9%)
Service charges	63	202	12	19.2%	16	25.6%	44	21.7%	72	35.6%	14	69.9%	208.3%
Other revenue	4 777	5 379	1 516	31.7%	42 666	893.2%	783	14.6%	44 965	836.0%	868	81.2%	(9.8%)
Government - operating	126 728	126 910	53 722	42.4%	-	-	388	.3%	54 110	42.6%	25 027	99.7%	(98.4%)
Government - capital	48 827	58 925	21 000	43.0%	28 000	57.3%	-	-	49 000	83.2%	14 986	93.2%	(100.0%)
Interest	4 911	6 210	1 598	32.5%	1 562	31.8%	1 124	18.1%	4 284	69.0%	1 009	58.8%	11.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 977)	(186 551)	(25 100)	18.9%	(40 397)	30.4%	(23 082)	12.4%	(88 579)	47.5%	(22 189)	56.5%	4.0%
Suppliers and employees	(132 871)	(186 345)	(25 100)	18.9%	(40 397)	30.4%	(23 082)	12.4%	(88 579)	47.5%	(22 189)	56.5%	4.0%
Finance charges	(106)	(206)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 545	28 272	53 170	76.5%	36 681	52.7%	(20 141)	(71.2%)	69 711	246.6%	20 433	239.5%	(198.6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 954)	(94 953)	(10 232)	12.0%	(17 540)	20.6%	(7 362)	7.8%	(35 134)	37.0%	(16 342)	65.4%	(54.9%)
Capital assets	(84 954)	(94 953)	(10 232)	12.0%	(17 540)	20.6%	(7 362)	7.8%	(35 134)	37.0%	(16 342)	65.4%	(54.9%)
Net Cash from/(used) Investing Activities	(84 954)	(94 953)	(10 232)	12.0%	(17 540)	20.6%	(7 362)	7.8%	(35 134)	37.0%	(16 342)	65.4%	(54.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 409)	(66 681)	42 938	(278.7%)	19 141	(124.2%)	(27 503)	41.2%	34 576	(51.9%)	4 090	(159.8%)	(772.4%)
Cash/cash equivalents at the year begin:	107 767	77 638	77 638	72.0%	120 576	111.9%	139 717	180.0%	77 638	100.0%	106 904	100.0%	30.7%
Cash/cash equivalents at the year end:	92 358	10 957	120 576	130.6%	139 717	151.3%	112 214	1 024.1%	112 214	1 024.1%	110 994	241.0%	1.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 347	3.9%	846	2.4%	1 002	2.9%	31 569	90.8%	34 764	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 347	3.9%	846	2.4%	1 002	2.9%	31 569	90.8%	34 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	965	14.7%	592	9.0%	592	9.0%	4 417	67.3%	6 567	18.9%	-	-	-	-
Commercial	298	2.4%	218	1.8%	301	2.5%	11 423	93.3%	12 239	35.2%	-	-	-	-
Households	-	-	(48)	(100.0%)	24	50.0%	73	150.0%	48	.1%	-	-	-	-
Other	85	.5%	85	.5%	85	.5%	15 656	98.4%	15 910	45.8%	-	-	-	-
Total By Customer Group	1 347	3.9%	846	2.4%	1 002	2.9%	31 569	90.8%	34 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 107)	50.6%	(2 116)	34.4%	(919)	14.9%	(4)	.1%	(6 145)	100.0%
Total	(3 107)	50.6%	(2 116)	34.4%	(919)	14.9%	(4)	.1%	(6 145)	100.0%

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	182 124	182 124	81 957	45.0%	51 946	28.5%	-	-	133 903	73.5%	33 701	92.1%	(100.0%)
Property rates	25 134	25 134	16 594	66.0%	2 984	11.9%	-	-	19 578	77.9%	2 754	80.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 512	3 512	920	26.2%	1 001	28.5%	-	-	1 921	54.7%	1 165	68.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	890	890	199	22.3%	212	23.8%	-	-	411	46.1%	202	55.6%	(100.0%)
Interest earned - external investments	1 672	1 672	585	35.0%	702	42.0%	-	-	1 287	77.0%	316	69.6%	(100.0%)
Interest earned - outstanding debtors	6 814	6 814	2 668	39.2%	1 816	26.7%	-	-	4 484	65.8%	(30)	50.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	324	324	60	18.4%	54	16.8%	-	-	114	35.3%	51	44.0%	(100.0%)
Licences and permits	978	978	269	27.5%	257	26.3%	-	-	527	53.8%	265	75.2%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 067	142 067	60 346	42.5%	44 806	31.5%	-	-	105 153	74.0%	28 972	98.8%	(100.0%)
Other own revenue	733	733	315	43.0%	114	15.5%	-	-	429	58.5%	5	296.9%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	167 108	167 108	24 467	14.6%	25 147	15.0%	-	-	49 614	29.7%	27 231	56.6%	(100.0%)
Employee related costs	42 803	42 803	8 141	19.0%	9 334	21.8%	-	-	17 476	40.8%	7 106	68.4%	(100.0%)
Remuneration of councillors	11 949	11 949	2 221	18.6%	2 381	19.9%	-	-	4 602	38.5%	2 298	65.3%	(100.0%)
Debt impairment	8 024	8 024	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 734	13 734	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	55	-	-	-	55	-	-	-	-
Contracted services	2 543	2 543	652	25.6%	715	28.1%	-	-	1 367	53.8%	531	41.0%	(100.0%)
Transfers and grants	529	529	106	20.0%	12	2.3%	-	-	118	22.3%	62	94.4%	(100.0%)
Other expenditure	87 526	87 526	13 348	15.2%	12 649	14.5%	-	-	25 997	29.7%	17 234	63.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 016	15 016	57 490		26 799		-		84 289		6 470		
Transfers recognised - capital	51 213	51 213	6 534	12.8%	14 326	28.0%	-	-	20 859	40.7%	4 567	49.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 229	66 229	64 023		41 125		-		105 148		11 036		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 229	66 229	64 023		41 125		-		105 148		11 036		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 229	66 229	64 023		41 125		-		105 148		11 036		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 229	66 229	64 023		41 125		-		105 148		11 036		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	66 229	66 229	5 917	8.9%	12 636	19.1%	8 715	13.2%	27 268	41.2%	6 353	48.4%	37.2%
National Government	51 213	51 213	5 883	11.5%	12 590	24.6%	8 586	16.8%	27 058	52.8%	4 061	47.9%	111.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 213	51 213	5 883	11.5%	12 590	24.6%	8 586	16.8%	27 058	52.8%	4 061	47.9%	111.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 016	15 016	34	.2%	47	.3%	130	.9%	210	1.4%	2 292	49.0%	(94.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 229	66 229	5 917	8.9%	12 636	19.1%	8 715	13.2%	27 268	41.2%	6 353	48.4%	37.2%
Governance and Administration	3 012	3 012	76	2.5%	34	1.1%	130	4.3%	240	8.0%	152	63.2%	(14.6%)
Executive & Council	600	600	-	-	-	-	-	-	-	-	0	67.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	58.2%	-
Corporate Services	2 412	2 412	76	3.2%	34	1.4%	130	5.4%	240	10.0%	152	31.0%	(14.5%)
Community and Public Safety	24 468	24 468	2	-	13	.1%	-	-	14	.1%	82	1.8%	(100.0%)
Community & Social Services	24 098	24 098	5	-	13	.1%	-	-	18	.1%	58	1.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	370	370	(3)	(.9%)	-	-	-	-	(3)	(.9%)	24	131.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	5 586	-	12 590	-	8 586	-	26 761	-	5 529	172.3%	55.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	219	274.1%	(100.0%)
Road Transport	-	-	5 586	-	12 590	-	8 586	-	26 761	-	5 310	171.7%	61.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 000	17 000	252	1.5%	-	-	-	-	252	1.5%	590	271.5%	(100.0%)
Electricity	15 000	15 000	252	1.7%	-	-	-	-	252	1.7%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	590	59.7%	(100.0%)
Other	21 749	21 749	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	211 883	211 883	86 793	41.0%	73 143	34.5%	9 301	4.4%	169 237	79.9%	50 873	100.0%	(81.7%)
Property rates, penalties and collection charges	13 824	13 824	7 157	51.8%	3 842	27.8%	1 435	10.4%	12 434	89.9%	1 667	83.6%	(13.9%)
Service charges	840	840	390	46.4%	320	38.1%	343	40.8%	1 053	125.3%	550	93.9%	(37.6%)
Other revenue	2 267	2 267	654	28.8%	2 789	123.0%	2 747	121.1%	6 189	273.0%	2 227	171.8%	23.3%
Government - operating	142 067	142 067	61 007	42.9%	45 491	32.0%	900	.6%	107 398	75.6%	28 205	100.6%	(96.8%)
Government - capital	51 213	51 213	17 000	33.2%	20 000	39.1%	3 000	5.9%	40 000	78.1%	17 916	98.8%	(83.3%)
Interest	1 672	1 672	585	35.0%	702	42.0%	876	52.4%	2 163	129.4%	309	73.2%	184.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 464)	(145 464)	(28 928)	19.9%	(29 248)	20.1%	(17 249)	11.9%	(75 425)	51.9%	(28 467)	80.3%	(39.4%)
Suppliers and employees	(144 821)	(144 821)	(28 928)	20.0%	(29 248)	20.2%	(17 249)	11.9%	(75 425)	52.1%	(28 467)	80.6%	(39.4%)
Finance charges	(114)	(114)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(529)	(529)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 419	66 419	57 865	87.1%	43 895	66.1%	(7 948)	(12.0%)	93 812	141.2%	22 406	161.9%	(135.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 229)	(66 229)	(9 153)	13.8%	(13 331)	20.1%	(7 467)	11.3%	(29 951)	45.2%	(5 913)	52.2%	26.3%
Capital assets	(66 229)	(66 229)	(9 153)	13.8%	(13 331)	20.1%	(7 467)	11.3%	(29 951)	45.2%	(5 913)	52.2%	26.3%
Net Cash from/(used) Investing Activities	(66 229)	(66 229)	(9 153)	13.8%	(13 331)	20.1%	(7 467)	11.3%	(29 951)	45.2%	(5 913)	29.2%	26.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	190	190	48 712	25 654.0%	30 564	16 096.4%	(15 415)	(8 118.4%)	63 861	33 632.1%	16 493	4 526.2%	(193.5%)
Cash/cash equivalents at the year begin:	20 992	20 992	22 508	107.2%	71 220	339.3%	101 784	484.9%	22 508	107.2%	36 813	100.0%	176.5%
Cash/cash equivalents at the year end:	21 182	21 182	71 220	336.2%	101 784	480.5%	86 369	407.8%	86 369	407.8%	53 306	553.6%	62.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	964	2.1%	636	1.4%	587	1.3%	43 385	95.2%	45 571	48.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	337	2.3%	259	1.8%	250	1.7%	13 553	94.1%	14 399	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 104	3.5%	1 019	3.2%	29 725	93.3%	31 847	34.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1.3%	43	2.6%	42	2.6%	1 512	93.5%	1 618	1.7%	-	-	-	-
Total By Income Source	1 322	1.4%	2 041	2.2%	1 898	2.0%	88 174	94.4%	93 435	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23	.1%	32	.1%	32	.1%	21 671	99.6%	21 759	23.3%	-	-	-	-
Commercial	885	5.3%	754	4.5%	692	4.1%	14 402	86.1%	16 732	17.9%	-	-	-	-
Households	222	.9%	640	2.6%	571	2.4%	22 831	94.1%	24 263	26.0%	-	-	-	-
Other	192	.6%	615	2.0%	604	2.0%	29 270	95.4%	30 680	32.8%	-	-	-	-
Total By Customer Group	1 322	1.4%	2 041	2.2%	1 898	2.0%	88 174	94.4%	93 435	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	928	80.1%	37	3.2%	-	-	194	16.7%	1 160	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	928	80.1%	37	3.2%	-	-	194	16.7%	1 160	100.0%

Contact Details

Municipal Manager	Mr T.L. Manda	035 572 1292
Financial Manager	Mrs S.Z. Soji	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	70 855	62 463	23 809	33.6%	15 109	21.3%	13 753	22.0%	52 671	84.3%	6 158	70.7%	123.3%
Property rates	10 310	11 216	5 956	57.8%	1 745	16.9%	1 765	15.7%	9 466	84.4%	1 766	88.5%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 657	1 657	387	23.4%	380	22.9%	391	23.6%	1 157	69.8%	362	69.2%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	140	40	13	9.6%	6	4.3%	4	8.9%	23	57.6%	14	44.5%	(74.7%)
Interest earned - external investments	150	150	39	26.2%	54	35.7%	28	18.8%	121	80.8%	19	72.4%	49.4%
Interest earned - outstanding debtors	800	1 600	549	68.7%	493	61.6%	0	-	1 042	65.1%	638	182.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 000	2 000	443	3.7%	-	-	-	-	443	22.1%	182	44.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 398	45 400	16 397	36.1%	12 254	27.0%	11 559	25.5%	40 210	88.6%	3 171	75.1%	264.5%
Other own revenue	400	400	24	6.0%	178	44.5%	7	1.7%	209	52.2%	5	97.9%	35.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	70 031	62 374	16 643	23.8%	14 834	21.2%	14 378	23.1%	45 854	73.5%	11 218	62.7%	28.2%
Employee related costs	21 134	18 467	3 820	18.1%	4 792	22.7%	4 023	21.8%	12 635	68.4%	3 628	70.3%	10.9%
Remuneration of councillors	1 866	1 866	393	21.1%	463	24.8%	667	35.7%	1 522	81.6%	413	70.6%	61.6%
Debt impairment	7 000	4 000	1 750	25.0%	1 500	21.4%	1 000	25.0%	4 250	106.2%	500	55.9%	100.0%
Depreciation and asset impairment	4 000	4 000	1 000	25.0%	1 000	25.0%	1 000	25.0%	3 000	75.0%	500	42.9%	100.0%
Finance charges	150	500	11	7.3%	7	4.6%	14	2.9%	32	6.5%	51	64.9%	(71.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 500	2 500	457	18.3%	663	26.5%	286	11.4%	1 406	56.3%	281	64.6%	1.9%
Contracted services	18 263	17 474	3 355	18.4%	3 516	19.3%	3 215	18.4%	10 087	57.7%	2 005	45.1%	60.4%
Transfers and grants	300	300	75	25.0%	75	25.0%	75	25.0%	225	75.0%	42	77.2%	78.6%
Other expenditure	14 818	13 267	5 782	39.0%	2 818	19.0%	4 097	30.9%	12 696	95.7%	3 799	81.4%	7.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	824	89	7 166		275		(624)		6 817		(5 060)		
Transfers recognised - capital	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	11 313	99.1%	1 447	81.0%	(50.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 243	11 508	14 542		3 491		96		18 130		(3 613)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 243	11 508	14 542		3 491		96		18 130		(3 613)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 243	11 508	14 542		3 491		96		18 130		(3 613)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 243	11 508	14 542		3 491		96		18 130		(3 613)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	11 719	11 719	7 376	62.9%	3 217	27.4%	720	6.1%	11 313	96.5%	1 447	70.1%	(50.2%)
National Government	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	11 313	99.1%	1 447	81.4%	(50.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	11 313	99.1%	1 447	81.4%	(50.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	300	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 719	11 719	7 376	62.9%	3 217	27.4%	720	6.1%	11 313	96.5%	1 447	70.1%	(50.2%)
Governance and Administration	300	300	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	11 313	99.1%	1 447	80.7%	(50.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 419	11 419	7 376	64.6%	3 217	28.2%	720	6.3%	11 313	99.1%	1 447	-	(50.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	67 344	66 875	33 554	49.8%	19 143	28.4%	19 091	28.5%	71 787	107.3%	14 805	96.2%	28.9%
Property rates, penalties and collection charges	7 217	8 530	4 226	58.6%	1 904	26.4%	2 849	33.4%	8 979	105.3%	1 628	75.5%	75.0%
Service charges	1 160	660	92	8.0%	40	3.5%	109	16.4%	241	36.6%	42	37.9%	158.6%
Other revenue	2 000	718	51	2.5%	178	8.9%	1 762	245.4%	1 991	277.3%	1 490	120.5%	18.3%
Government - operating	45 398	45 398	20 108	44.3%	14 533	32.0%	9 358	20.6%	43 999	96.9%	8 652	100.0%	8.2%
Government - capital	11 419	11 419	9 000	78.8%	2 419	21.2%	5 000	43.8%	16 419	143.8%	2 976	100.0%	68.0%
Interest	150	150	76	50.7%	69	45.8%	13	8.8%	158	105.3%	17	92.3%	(24.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 526)	(57 016)	(19 712)	35.5%	(15 138)	27.3%	(17 499)	30.7%	(52 348)	91.8%	(13 306)	89.6%	31.5%
Suppliers and employees	(55 076)	(56 641)	(19 626)	35.6%	(15 059)	27.3%	(17 410)	30.7%	(52 095)	92.0%	(13 203)	89.9%	31.9%
Finance charges	(150)	(75)	(11)	7.0%	(3)	2.3%	(14)	19.1%	(28)	37.7%	(56)	67.1%	(74.2%)
Transfers and grants	(300)	(300)	(75)	25.0%	(75)	25.0%	(75)	25.0%	(225)	75.0%	(48)	53.3%	56.3%
Net Cash from/(used) Operating Activities	11 818	9 859	13 842	117.1%	4 005	33.9%	1 592	16.1%	19 439	197.2%	1 498	119.3%	6.2%
Cash Flow from Investing Activities													
Receipts	-	3 900	-	-	1 987	-	800	20.5%	2 787	71.4%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	3 900	-	-	-	-	800	20.5%	800	20.5%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	1 987	-	-	-	1 987	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 419)	(11 419)	(7 266)	63.6%	(2 655)	23.3%	(907)	7.9%	(10 828)	94.8%	(1 447)	71.7%	(37.3%)
Capital assets	(11 419)	(11 419)	(7 266)	63.6%	(2 655)	23.3%	(907)	7.9%	(10 828)	94.8%	(1 447)	71.7%	(37.3%)
Net Cash from/(used) Investing Activities	(11 419)	(7 519)	(7 266)	63.6%	(669)	5.9%	(107)	1.4%	(8 042)	107.0%	(1 447)	86.8%	(92.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(360)	(310)	(138)	38.3%	(138)	38.2%	(92)	29.6%	(367)	118.4%	(138)	82.6%	(33.3%)
Repayment of borrowing	(360)	(310)	(138)	38.3%	(138)	38.2%	(92)	29.6%	(367)	118.4%	(138)	82.6%	(33.3%)
Net Cash from/(used) Financing Activities	(360)	(310)	(138)	38.3%	(138)	38.2%	(92)	29.6%	(367)	118.4%	(138)	82.6%	(33.3%)
Net Increase/(Decrease) in cash held	39	2 030	6 438	16 508.9%	3 199	8 202.4%	1 393	68.6%	11 030	543.5%	(86)	385.8%	(1 711.4%)
Cash/cash equivalents at the year begin:	44	(1 841)	(1 841)	(4 183.5%)	4 598	10 449.3%	7 797	(423.6%)	(1 841)	100.0%	3 571	141.2%	118.3%
Cash/cash equivalents at the year end:	83	189	4 598	5 539.4%	7 797	9 393.6%	9 189	4 866.6%	9 189	4 866.6%	3 485	7 919.5%	163.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	339	3.6%	349	3.7%	(634)	(6.8%)	9 336	99.4%	9 389	48.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	142	2.3%	123	2.0%	112	1.8%	5 785	93.9%	6 163	31.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	2	7.9%	2	7.9%	19	84.3%	22	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	0	-	0	-	3 814	100.0%	3 814	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	481	2.5%	474	2.4%	(520)	(2.7%)	18 953	97.8%	19 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(84)	(2.9%)	(27)	(.9%)	(844)	(29.0%)	3 862	132.8%	2 908	15.0%	-	-	-	-
Commercial	467	7.9%	316	5.4%	176	3.0%	4 919	83.7%	5 879	30.3%	-	-	-	-
Households	98	.9%	184	1.7%	147	1.4%	10 164	96.0%	10 593	54.6%	-	-	-	-
Other	0	2.9%	0	2.9%	0	2.9%	8	91.4%	8	-	-	-	-	-
Total By Customer Group	481	2.5%	474	2.4%	(520)	(2.7%)	18 953	97.8%	19 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(742)	(21.7%)	2 260	65.9%	333	9.7%	1 576	46.0%	3 427	100.0%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(742)	(21.7%)	2 260	65.9%	333	9.7%	1 576	46.0%	3 427	100.0%

Contact Details

Municipal Manager	Mr MA Mngadi	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	70 497	70 497	25 590	36.3%	18 404	26.1%	5 238	7.4%	49 232	69.8%	10 769	82.0%	(51.4%)
Property rates	665	665	75	11.3%	97	14.6%	195	29.3%	367	55.2%	119	137.7%	64.3%
Property rates - penalties and collection charges	-	-	122	-	-	-	110	-	231	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	80	80	21	26.8%	7	8.9%	7	8.9%	36	44.7%	15	226.2%	(53.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	324	324	51	15.9%	50	15.6%	53	16.3%	155	47.7%	1	44.8%	5 912.3%
Interest earned - external investments	372	372	291	78.2%	220	59.3%	116	31.3%	628	168.8%	61	63.1%	90.3%
Interest earned - outstanding debtors	33	33	5	15.9%	40	119.9%	34	102.0%	79	237.8%	37	122.4%	(9.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	300	12	4.0%	5	1.8%	-	-	17	5.8%	15	76.4%	(100.0%)
Licences and permits	2 405	2 405	525	21.8%	475	19.8%	313	13.0%	1 313	54.6%	462	80.6%	(32.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	65 952	65 952	24 401	37.0%	17 400	26.4%	4 407	6.7%	46 208	70.1%	10 054	86.6%	(56.2%)
Other own revenue	115	115	81	70.1%	108	93.9%	3	3.0%	193	167.0%	4	13.2%	(14.5%)
Gains on disposal of PPE	250	250	5	2.1%	-	-	-	-	5	2.1%	-	-	-
Operating Expenditure	65 555	65 555	15 104	23.0%	16 444	25.1%	8 488	12.9%	40 035	61.1%	8 627	52.0%	(1.6%)
Employee related costs	27 949	27 949	5 422	19.4%	7 937	28.4%	4 752	17.0%	18 111	64.8%	5 203	64.5%	(8.7%)
Remuneration of councillors	5 307	5 307	1 136	21.4%	1 034	19.5%	706	13.3%	2 876	54.2%	886	60.5%	(20.3%)
Debt impairment	326	326	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 715	4 715	-	-	-	-	-	-	-	-	-	-	-
Finance charges	250	250	21	8.4%	26	10.2%	12	4.8%	59	23.4%	13	49.3%	(9.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 740	1 740	655	37.6%	289	16.6%	273	15.7%	1 216	69.9%	173	21.8%	57.7%
Contracted services	1 559	1 559	504	32.3%	-	-	1 166	74.8%	1 670	107.1%	242	25.6%	382.2%
Transfers and grants	10 600	10 600	1 996	18.8%	1 796	16.9%	279	2.6%	4 072	38.4%	301	36.4%	(7.2%)
Other expenditure	13 110	13 110	5 369	41.0%	5 363	40.9%	1 299	9.9%	12 031	91.8%	1 809	67.8%	(28.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 941	4 941	10 487		1 961		(3 251)		9 197		2 141		
Transfers recognised - capital	14 345	14 345	3 389	23.6%	7 735	53.9%	2 439	17.0%	13 563	94.6%	-	19.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 286	19 286	13 876		9 695		(812)		22 760		2 141		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 286	19 286	13 876		9 695		(812)		22 760		2 141		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 286	19 286	13 876		9 695		(812)		22 760		2 141		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 286	19 286	13 876		9 695		(812)		22 760		2 141		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 452	16 452	3 037	18.5%	4 170	25.3%	1 450	8.8%	8 657	52.6%	2 105	32.2%	(31.1%)
National Government	14 345	14 345	3 031	21.1%	4 087	28.5%	1 446	10.1%	8 564	59.7%	2 046	32.2%	(29.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 345	14 345	3 031	21.1%	4 087	28.5%	1 446	10.1%	8 564	59.7%	2 046	32.9%	(29.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 107	2 107	6	.3%	83	3.9%	3	.2%	92	4.4%	60	20.7%	(94.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 452	16 452	3 037	18.5%	4 170	25.3%	1 450	8.8%	8 657	52.6%	2 105	32.2%	(31.1%)
Governance and Administration	1 507	1 507	-	-	53	3.5%	3	.2%	56	3.7%	60	97.0%	(94.6%)
Executive & Council	1 300	1 300	-	-	-	-	3	.2%	3	.2%	-	-	(100.0%)
Budget & Treasury Office	207	207	-	-	53	25.6%	-	-	53	25.6%	60	97.0%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 345	11 345	2 042	18.0%	3 098	27.3%	1 446	12.7%	6 587	58.1%	-	-	(100.0%)
Community & Social Services	8 196	8 196	2 036	24.8%	3 068	37.4%	192	2.3%	5 296	64.6%	-	-	(100.0%)
Sport And Recreation	2 549	2 549	-	-	-	-	1 254	49.2%	1 254	49.2%	-	-	(100.0%)
Public Safety	600	600	6	1.0%	30	5.0%	-	-	36	6.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 600	3 600	994	27.6%	1 019	28.3%	-	-	2 014	55.9%	2 046	154.1%	(100.0%)
Planning and Development	-	-	994	-	1 019	-	-	-	2 014	-	2 046	3 706.4%	(100.0%)
Road Transport	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	84 010	84 010	44 739	53.3%	22 361	26.6%	14 120	16.8%	81 221	96.7%	16 511	92.2%	(14.5%)
Property rates, penalties and collection charges	398	398	11	2.8%	19	4.8%	315	79.1%	345	86.6%	30	91.1%	946.4%
Service charges	48	48	13	27.3%	4	7.3%	1	2.9%	18	37.4%	306	380.4%	(99.5%)
Other revenue	2 895	2 895	705	24.3%	658	22.7%	3 407	117.7%	4 770	164.8%	1 064	86.9%	220.2%
Government - operating	65 952	65 952	33 700	51.1%	17 115	26.0%	7 825	11.9%	58 640	88.9%	12 674	98.0%	(38.3%)
Government - capital	14 345	14 345	10 000	69.7%	4 345	30.3%	2 439	17.0%	16 784	117.0%	2 344	68.6%	4.1%
Interest	372	372	310	83.4%	220	59.3%	133	35.9%	664	178.6%	93	200.8%	43.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 514)	(60 514)	(17 373)	28.7%	(19 261)	31.8%	(20 817)	34.4%	(57 451)	94.9%	(10 986)	86.8%	89.5%
Suppliers and employees	(49 664)	(49 664)	(15 177)	30.6%	(18 656)	37.6%	(17 470)	35.2%	(51 303)	103.3%	(10 977)	86.2%	59.2%
Finance charges	(250)	(250)	(18)	7.1%	(7)	2.9%	(19)	7.8%	(45)	17.8%	(10)	19.2%	100.2%
Transfers and grants	(10 600)	(10 600)	(2 178)	20.6%	(597)	5.6%	(3 328)	31.4%	(6 103)	57.6%	-	90.1%	(100.0%)
Net Cash from/(used) Operating Activities	23 496	23 496	27 366	116.5%	3 101	13.2%	(6 697)	(28.5%)	23 770	101.2%	5 525	106.1%	(221.2%)
Cash Flow from Investing Activities													
Receipts	-	-	6	-	-	-	30	-	36	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	6	-	-	-	30	-	36	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 452)	(16 452)	(2 762)	16.8%	(7 594)	46.2%	(239)	1.5%	(10 595)	64.4%	(2 267)	33.8%	(89.5%)
Capital assets	(16 452)	(16 452)	(2 762)	16.8%	(7 594)	46.2%	(239)	1.5%	(10 595)	64.4%	(2 267)	33.8%	(89.5%)
Net Cash from/(used) Investing Activities	(16 452)	(16 452)	(2 756)	16.8%	(7 594)	46.2%	(209)	1.3%	(10 559)	64.2%	(2 267)	40.3%	(90.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	(837)	74.4%	-	-	-
Repayment of borrowing	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	(837)	74.4%	-	-	-
Net Cash from/(used) Financing Activities	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	(837)	74.4%	-	-	-
Net Increase/(Decrease) in cash held	5 919	5 919	23 952	404.7%	(4 673)	(78.9%)	(6 905)	(116.7%)	12 374	209.1%	3 258	238.8%	(312.0%)
Cash/cash equivalents at the year begin:	6 822	6 822	4 954	72.6%	28 906	423.7%	24 233	355.2%	4 954	72.6%	13 924	100.0%	74.0%
Cash/cash equivalents at the year end:	12 741	12 741	28 906	226.9%	24 233	190.2%	17 328	136.0%	17 328	136.0%	17 182	209.2%	.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 261)	(192.2%)	908	138.5%	100	15.3%	908	138.4%	656	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(1 261)	(192.2%)	908	138.5%	100	15.3%	908	138.4%	656	100.0%

Contact Details

Municipal Manager	Dr VJ Mthembu	035 838 8500
Financial Manager	Mr KWG Thusi	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	167 361	172 009	62 436	37.3%	54 072	32.3%	42 274	24.6%	158 782	92.3%	30 479	92.1%	38.7%
Property rates	25 482	26 100	7 380	29.0%	7 320	28.7%	6 952	26.6%	21 653	83.0%	5 229	73.7%	33.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 778	3 478	757	13.1%	860	14.9%	858	24.7%	2 474	71.1%	857	76.8%	-
Service charges - other	1 694	2 282	413	24.4%	413	24.4%	414	18.1%	1 241	54.4%	391	76.9%	5.9%
Rental of facilities and equipment	262	186	66	25.3%	53	20.2%	36	19.6%	156	83.6%	68	70.7%	(46.1%)
Interest earned - external investments	2 128	3 324	575	27.0%	622	29.2%	295	8.9%	1 491	44.9%	258	86.2%	14.3%
Interest earned - outstanding debtors	3 262	6 955	1 745	53.5%	1 948	59.7%	2 048	29.4%	5 741	82.5%	2 303	95.5%	(11.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	202	1 304	3	1.3%	1	.4%	1	.1%	5	.4%	-	55.0%	(100.0%)
Licences and permits	2 468	3 208	562	22.7%	597	24.2%	621	19.4%	1 780	55.5%	659	80.7%	(5.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 711	124 711	50 898	40.5%	42 229	33.6%	30 841	24.7%	123 968	99.4%	20 255	98.0%	52.3%
Other own revenue	373	461	38	10.1%	29	7.9%	207	45.0%	274	59.5%	457	70.8%	(54.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 257	148 185	26 895	19.9%	34 681	25.6%	39 901	26.9%	101 477	68.5%	35 517	79.8%	12.3%
Employee related costs	46 146	54 270	8 621	18.7%	13 650	29.6%	9 889	18.2%	32 161	59.3%	10 878	72.7%	(9.1%)
Remuneration of councillors	11 022	11 219	2 894	26.3%	2 687	24.4%	3 089	27.5%	8 670	77.3%	1 220	55.3%	153.1%
Debt impairment	8 617	-	106	1.2%	52	.6%	4 768	-	4 926	-	322	15.3%	1 379.4%
Depreciation and asset impairment	16 520	16 520	3 877	23.5%	3 961	24.0%	1 332	8.1%	9 171	55.5%	16 074	309.4%	(91.7%)
Finance charges	442	442	13	3.0%	4	.9%	8	1.7%	25	5.6%	80	3.3%	(90.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	12 619	20 383	2 155	17.1%	2 058	16.3%	8 079	39.6%	12 292	60.3%	1 755	34.6%	360.3%
Contracted services	13 904	16 612	2 495	17.9%	4 937	35.5%	4 024	24.2%	11 457	69.0%	1 816	75.6%	121.6%
Transfers and grants	147	147	-	-	35	23.9%	22	15.2%	58	39.1%	-	-	(100.0%)
Other expenditure	25 840	28 591	6 732	26.1%	7 296	28.2%	8 690	30.4%	22 718	79.5%	3 371	62.5%	157.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	32 104	23 824	35 542		19 390		2 373		57 305		(5 038)		
Transfers recognised - capital	30 000	23 600	677	2.3%	1 052	3.5%	14 287	60.5%	16 016	67.9%	8 040	49.8%	77.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 104	47 424	36 218		20 442		16 660		73 321		3 002		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 104	47 424	36 218		20 442		16 660		73 321		3 002		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 104	47 424	36 218		20 442		16 660		73 321		3 002		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 104	47 424	36 218		20 442		16 660		73 321		3 002		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	48 250	42 022	1 240	2.6%	6 851	14.2%	12 870	30.6%	20 961	49.9%	7 254	53.0%	77.4%
National Government	30 000	23 600	-	-	1 418	4.7%	10 783	45.7%	12 201	51.7%	5 563	61.8%	93.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	129	6.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 000	23 600	-	-	1 418	4.7%	10 783	45.7%	12 201	51.7%	5 693	58.0%	89.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 250	18 422	1 240	6.8%	5 433	29.8%	2 086	11.3%	8 759	47.5%	1 561	28.9%	33.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 250	42 022	1 240	2.6%	6 851	14.2%	12 870	30.6%	20 961	49.9%	7 254	53.0%	77.4%
Governance and Administration	900	1 603	161	17.9%	489	54.3%	823	51.3%	1 473	91.9%	138	41.7%	496.2%
Executive & Council	-	-	-	-	-	-	43	-	43	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	1 603	161	17.9%	489	54.3%	780	48.6%	1 430	89.2%	138	41.7%	464.7%
Community and Public Safety	13 000	4 237	258	2.0%	1 389	10.7%	120	2.8%	1 768	41.7%	-	-	(100.0%)
Community & Social Services	8 000	3 500	237	3.0%	1 026	12.8%	120	3.4%	1 383	39.5%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	737	21	.4%	363	7.3%	-	-	384	52.1%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 200	27 982	650	2.4%	1 661	6.1%	11 362	40.6%	13 673	48.9%	7 116	56.8%	59.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 200	27 982	650	2.4%	1 661	6.1%	11 362	40.6%	13 673	48.9%	7 116	56.8%	59.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 150	8 200	170	2.4%	3 312	46.3%	565	6.9%	4 047	49.4%	-	33.2%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 150	8 200	170	2.4%	3 312	46.3%	565	6.9%	4 047	49.4%	-	33.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	182 976	178 601	67 428	36.9%	45 252	24.7%	64 813	36.3%	177 493	99.4%	47 449	96.8%	36.6%
Property rates, penalties and collection charges	16 865	21 360	4 426	26.2%	4 531	26.9%	5 494	25.7%	14 451	67.7%	3 489	56.8%	57.5%
Service charges	4 965	3 552	918	18.5%	694	14.0%	905	25.5%	2 517	70.9%	912	-	(.9%)
Other revenue	3 306	2 948	668	20.2%	702	21.2%	715	24.2%	2 085	70.7%	823	-	(13.2%)
Government - operating	125 711	124 711	54 433	43.3%	38 829	30.9%	32 673	26.2%	125 935	101.0%	24 761	100.4%	32.0%
Government - capital	30 000	23 600	6 285	20.9%	-	-	24 491	103.8%	30 776	130.4%	17 280	99.8%	41.7%
Interest	2 128	2 431	698	32.8%	496	23.3%	536	22.1%	1 730	71.2%	182	87.8%	194.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 736)	(118 573)	(22 383)	20.6%	(30 994)	28.5%	(32 172)	27.1%	(85 549)	72.1%	(19 486)	68.3%	65.1%
Suppliers and employees	(108 146)	(117 984)	(22 370)	20.7%	(30 966)	28.6%	(32 022)	27.1%	(85 358)	72.3%	(19 482)	68.3%	64.4%
Finance charges	(442)	(442)	(13)	3.0%	(4)	.9%	(127)	28.8%	(145)	32.7%	(4)	87.4%	2 861.7%
Transfers and grants	(147)	(147)	-	-	(24)	16.4%	(22)	15.2%	(47)	31.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	74 240	60 028	45 044	60.7%	14 258	19.2%	32 641	54.4%	91 943	153.2%	27 962	154.0%	16.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 250)	(42 022)	(4 001)	8.3%	(7 738)	16.0%	(21 173)	50.4%	(32 912)	78.3%	(7 487)	66.7%	182.8%
Capital assets	(48 250)	(42 022)	(4 001)	8.3%	(7 738)	16.0%	(21 173)	50.4%	(32 912)	78.3%	(7 487)	66.7%	182.8%
Net Cash from/(used) Investing Activities	(48 250)	(42 022)	(4 001)	8.3%	(7 738)	16.0%	(21 173)	50.4%	(32 912)	78.3%	(7 487)	66.7%	182.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 250)	(1 250)	-	-	-	-	-	-	-	-	-	26.2%	-
Repayment of borrowing	(1 250)	(1 250)	-	-	-	-	-	-	-	-	-	26.2%	-
Net Cash from/(used) Financing Activities	(1 250)	(1 250)	-	-	-	-	-	-	-	-	-	26.2%	-
Net Increase/(Decrease) in cash held	24 740	16 756	41 043	165.9%	6 520	26.4%	11 469	68.4%	59 032	352.3%	20 475	489.7%	(44.0%)
Cash/cash equivalents at the year begin:	4 743	13 183	13 183	278.0%	54 227	1 143.4%	60 746	460.8%	13 183	100.0%	29 606	47.4%	105.2%
Cash/cash equivalents at the year end:	29 483	29 939	54 227	183.9%	60 746	206.0%	72 215	241.2%	72 215	241.2%	50 081	453.8%	44.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 583	4.6%	4 146	7.4%	1 121	2.0%	47 945	85.9%	55 795	76.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	594	4.6%	953	7.4%	258	2.0%	11 027	85.9%	12 833	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	182	4.6%	292	7.4%	79	2.0%	3 379	85.9%	3 932	5.4%	-	-	-	-
Total By Income Source	3 360	4.6%	5 391	7.4%	1 458	2.0%	62 351	85.9%	72 560	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	225	4.6%	361	7.4%	98	2.0%	4 173	85.9%	4 856	6.7%	-	-	-	-
Commercial	475	4.6%	762	7.4%	206	2.0%	8 813	85.9%	10 256	14.1%	-	-	-	-
Households	2 285	4.6%	3 667	7.4%	992	2.0%	42 406	85.9%	49 349	68.0%	-	-	-	-
Other	375	4.6%	602	7.4%	163	2.0%	6 959	85.9%	8 099	11.2%	-	-	-	-
Total By Customer Group	3 360	4.6%	5 391	7.4%	1 458	2.0%	62 351	85.9%	72 560	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 503	60.3%	220	5.3%	828	20.0%	597	14.4%	4 148	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 503	60.3%	220	5.3%	828	20.0%	597	14.4%	4 148	100.0%

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	366 824	373 704	125 612	34.2%	106 955	29.2%	96 562	25.8%	329 129	88.1%	68 369	83.9%	41.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	4	-	-	-	-	-	4	-	-	-	-
Service charges - electricity revenue	6 360	9 597	801	12.6%	770	12.1%	892	9.3%	2 463	25.7%	845	40.4%	5.6%
Service charges - water revenue	40 144	31 364	10 116	25.2%	4 473	11.1%	3 199	10.2%	17 788	56.7%	5 347	38.9%	(40.2%)
Service charges - sanitation revenue	1 506	679	174	11.5%	69	4.6%	118	17.3%	360	53.0%	224	37.2%	(47.6%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	53	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	198	88	8	4.1%	8	4.2%	8	8.9%	24	27.5%	9	15.0%	(8.5%)
Interest earned - external investments	1 085	1 085	638	58.8%	635	58.5%	1 849	170.4%	3 121	287.6%	125	23.2%	1 374.5%
Interest earned - outstanding debtors	4 712	4 712	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	284 387	277 844	110 718	38.9%	88 859	31.2%	72 871	26.2%	272 449	98.1%	61 780	96.0%	18.0%
Other own revenue	28 379	48 333	3 152	11.1%	12 141	42.8%	17 626	36.5%	32 919	68.1%	5	8.7%	362 643.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	34	-	(100.0%)
Operating Expenditure	366 824	406 469	52 462	14.3%	57 867	15.8%	72 752	17.9%	183 081	45.0%	78 524	70.9%	(7.4%)
Employee related costs	135 491	125 330	31 408	23.2%	31 149	23.0%	30 683	24.5%	93 240	74.4%	30 902	78.1%	(.7%)
Remuneration of councillors	11 409	7 076	1 740	15.3%	1 600	14.0%	1 605	22.7%	4 946	69.9%	1 697	69.2%	(5.4%)
Debt impairment	38 511	29 209	0	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	24 607	28 204	-	-	-	-	-	-	-	-	-	-	-
Finance charges	317	1 618	-	-	-	-	339	20.9%	339	20.9%	45	70.7%	655.2%
Bulk purchases	63 237	60 544	3 768	6.0%	8 305	13.1%	22 119	36.5%	34 192	56.5%	11 639	59.3%	90.0%
Other Materials	29 072	51 827	2 035	7.0%	5 315	18.3%	1 295	2.5%	8 644	16.7%	13 420	157.5%	(90.3%)
Contracted services	18 309	16 809	3 653	20.0%	5 058	27.6%	5 422	32.3%	14 132	84.1%	5 032	58.1%	7.7%
Transfers and grants	3 828	3 000	-	-	1 500	39.2%	1 525	50.8%	3 025	100.8%	442	143.2%	244.7%
Other expenditure	42 043	82 852	9 857	23.4%	4 942	11.8%	9 764	11.8%	24 563	29.6%	15 346	111.4%	(36.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(32 765)	73 150		49 088		23 810		146 048		(10 156)		
Transfers recognised - capital	252 173	-	17 285	6.9%	26 218	10.4%	29 918	-	73 422	-	56 741	81.4%	(47.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	252 173	(32 765)	90 435		75 306		53 728		219 470		46 586		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	252 173	(32 765)	90 435		75 306		53 728		219 470		46 586		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	252 173	(32 765)	90 435		75 306		53 728		219 470		46 586		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	252 173	(32 765)	90 435		75 306		53 728		219 470		46 586		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	252 173	253 372	35 278	14.0%	24 597	9.8%	17 400	6.9%	77 275	30.5%	18 784	50.7%	(7.4%)
National Government	207 653	253 372	35 278	17.0%	24 597	11.8%	17 400	6.9%	77 275	30.5%	18 784	53.5%	(7.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	44 520	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 173	253 372	35 278	14.0%	24 597	9.8%	17 400	6.9%	77 275	30.5%	18 784	47.4%	(7.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	252 173	253 372	35 278	14.0%	24 597	9.8%	17 400	6.9%	77 275	30.5%	18 784	50.7%	(7.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	3 402	-	-	-	-	-	3 402	-	-	-	-
Community & Social Services	-	-	3 402	-	-	-	-	-	3 402	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 275	4 000	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	52 275	4 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	199 898	249 372	31 875	15.9%	24 597	12.3%	17 400	7.0%	73 873	29.6%	18 784	52.9%	(7.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	172 912	222 385	19 354	11.2%	21 149	12.2%	5 117	2.3%	45 620	20.5%	16 637	48.2%	(69.2%)
Waste Water Management	26 986	26 986	12 521	46.4%	3 448	12.8%	12 283	45.5%	28 253	104.7%	2 147	68.4%	472.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	574 478	577 611	359 119	62.5%	192 421	33.5%	161 579	28.0%	713 119	123.5%	225 420	116.1%	(28.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	48 063	32 100	9 349	19.5%	2 467	5.1%	4 766	14.8%	16 582	51.7%	3 713	112.1%	28.4%
Other revenue	28 577	47 676	164 037	574.0%	25 740	90.1%	9 913	20.8%	199 689	418.8%	115 120	9 872.0%	(91.4%)
Government - operating	284 387	288 141	112 763	39.7%	91 344	32.1%	72 456	25.1%	276 563	96.0%	61 277	94.3%	18.2%
Government - capital	207 654	203 898	72 970	35.1%	72 393	34.9%	73 880	36.2%	219 243	107.5%	45 311	60.5%	63.1%
Interest	5 797	5 796	-	-	477	8.2%	565	9.7%	1 042	18.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(303 706)	(349 070)	(238 879)	78.7%	(79 581)	26.2%	(68 513)	19.6%	(386 974)	110.9%	(151 383)	152.0%	(54.7%)
Suppliers and employees	(299 561)	(344 450)	(238 879)	79.7%	(79 581)	26.6%	(68 513)	19.9%	(386 974)	112.3%	(150 739)	152.0%	(54.5%)
Finance charges	(317)	(1 620)	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	(3 828)	(3 000)	-	-	-	-	-	-	-	-	(644)	-	(100.0%)
Net Cash from/(used) Operating Activities	270 772	228 541	120 240	44.4%	112 839	41.7%	93 066	40.7%	326 145	142.7%	74 038	69.7%	25.7%
Cash Flow from Investing Activities													
Receipts	15 070	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	70	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	15 000	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(252 173)	277 212	(49 520)	19.6%	(24 597)	9.8%	(37 876)	(13.7%)	(111 994)	(40.4%)	(25 570)	31.7%	48.1%
Capital assets	(252 173)	277 212	(49 520)	19.6%	(24 597)	9.8%	(37 876)	(13.7%)	(111 994)	(40.4%)	(25 570)	31.7%	48.1%
Net Cash from/(used) Investing Activities	(237 103)	277 212	(49 520)	20.9%	(24 597)	10.4%	(37 876)	(13.7%)	(111 994)	(40.4%)	(25 570)	33.0%	48.1%
Cash Flow from Financing Activities													
Receipts	42	48	11	25.1%	6	15.1%	4	8.1%	21	43.3%	33	250.1%	(88.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	48	11	25.1%	6	15.1%	4	8.1%	21	43.3%	33	250.1%	(88.2%)
Payments	(1 300)	1 296	(770)	59.2%	-	-	-	-	(770)	(59.4%)	(785)	-	(100.0%)
Repayment of borrowing	(1 300)	1 296	(770)	59.2%	-	-	-	-	(770)	(59.4%)	(785)	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 258)	1 344	(759)	60.3%	6	(.5%)	4	.3%	(749)	(55.7%)	(752)	(3 679.3%)	(100.5%)
Net Increase/(Decrease) in cash held	32 411	507 097	69 961	215.9%	88 248	272.3%	55 194	10.9%	213 403	42.1%	47 716	(144.2%)	15.7%
Cash/cash equivalents at the year begin:	5 095	12 696	13 543	265.8%	83 504	1 638.9%	171 752	1 352.8%	13 543	106.7%	21 336	17.6%	705.0%
Cash/cash equivalents at the year end:	37 506	519 793	83 504	222.6%	171 752	457.9%	226 946	43.7%	226 946	43.7%	69 052	281.6%	228.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 075	.6%	1 478	.8%	1 294	.7%	175 928	97.9%	179 775	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 075	.6%	1 478	.8%	1 294	.7%	175 928	97.9%	179 775	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	542	4.2%	834	6.5%	636	5.0%	10 753	84.2%	12 765	7.1%	-	-	-	-
Commercial	401	1.5%	302	1.1%	324	1.2%	26 009	96.2%	27 036	15.0%	-	-	-	-
Households	132	.1%	343	.2%	334	.2%	139 166	99.4%	139 975	77.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 075	.6%	1 478	.8%	1 294	.7%	175 928	97.9%	179 775	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	19 834	57.5%	6 822	19.8%	4 227	12.2%	3 636	10.5%	34 518	45.2%
PAYE deductions	1 643	100.0%	-	-	-	-	-	-	1 643	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 570	100.0%	-	-	-	-	-	-	1 570	2.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 444	16.6%	(6 886)	(17.8%)	(1 739)	(4.5%)	40 949	105.6%	38 767	50.7%
Auditor-General	(66)	100.0%	-	-	-	-	-	-	(66)	(.1%)
Other	-	-	-	-	-	-	-	-	-	-
Total	29 425	38.5%	(64)	(.1%)	2 488	3.3%	44 584	58.3%	76 433	100.0%

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	131 617	114 618	44 932	34.1%	40 387	30.7%	33 204	29.0%	118 523	103.4%	21 297	74.7%	55.9%
Property rates	5 368	537	1 069	19.9%	1 818	33.9%	1 514	282.0%	4 401	819.9%	1 468	93.1%	3.2%
Property rates - penalties and collection charges	134	134	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	313	313	4	1.2%	10	3.2%	9	2.8%	23	7.2%	96	102.2%	(90.9%)
Rental of facilities and equipment	117	117	14	11.8%	62	53.1%	12	10.2%	88	75.0%	39	110.4%	(69.2%)
Interest earned - external investments	463	463	80	17.2%	338	73.1%	143	30.8%	561	121.0%	162	155.4%	(11.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	247	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	71	14.2%	176	35.1%	71	14.3%	318	63.6%	185	22.6%	(61.3%)
Licences and permits	-	-	61	-	85	-	111	-	258	-	78	-	41.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	98 402	107 402	42 276	43.0%	32 339	32.9%	23 787	22.1%	98 402	91.6%	18 518	91.4%	28.5%
Other own revenue	26 320	5 151	1 357	5.2%	37	.1%	7 557	146.7%	8 951	173.8%	506	16.9%	1 394.5%
Gains on disposal of PPE	-	-	-	-	5 521	-	-	-	5 521	-	-	-	-
Operating Expenditure	101 743	148 000	55 929	55.0%	50 262	49.4%	36 567	24.7%	142 758	96.5%	24 724	79.4%	47.9%
Employee related costs	31 596	28 662	6 803	21.5%	7 850	24.8%	7 060	24.6%	21 714	75.8%	6 248	74.6%	13.0%
Remuneration of councillors	7 772	7 839	1 947	25.0%	1 883	24.2%	1 951	24.9%	5 781	73.8%	1 535	68.2%	27.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 750	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	100	78.3%	(100.0%)
Contracted services	3 800	4 700	406	10.7%	808	21.3%	881	18.7%	2 095	44.6%	318	27.5%	176.9%
Transfers and grants	450	600	201	44.7%	110	24.5%	107	17.9%	419	69.8%	63	21.9%	71.8%
Other expenditure	56 375	106 200	46 572	82.6%	39 610	70.3%	26 567	25.0%	112 749	106.2%	16 460	89.8%	61.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 874	(33 382)	(10 997)		(9 875)		(3 363)		(24 235)		(3 427)		
Transfers recognised - capital	33 382	33 382	17 500	52.4%	11 961	35.8%	10 537	31.6%	39 998	119.8%	15 000	104.6%	(29.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 256	-	6 503		2 086		7 174		15 763		11 573		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 256	-	6 503		2 086		7 174		15 763		11 573		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 256	-	6 503		2 086		7 174		15 763		11 573		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 256	-	6 503		2 086		7 174		15 763		11 573		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	63 257	46 257	6 108	9.7%	-	-	-	-	6 108	13.2%	39 332	100.6%	(100.0%)
National Government	33 382	33 382	-	-	-	-	-	-	-	-	39 166	137.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	126	3.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 382	33 382	-	-	-	-	-	-	-	-	39 292	125.9%	(100.0%)
Borrowing	17 000	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 875	-	-	-	-	-	-	-	-	-	-	1.3%	-
Public contributions and donations	-	12 875	6 108	-	-	-	-	-	6 108	47.4%	40	4.7%	(100.0%)
Capital Expenditure Standard Classification	63 257	46 257	6 108	9.7%	-	-	-	-	6 108	13.2%	39 991	101.7%	(100.0%)
Governance and Administration	12 875	-	6 108	47.4%	-	-	-	-	6 108	-	24 991	215.5%	(100.0%)
Executive & Council	-	-	6 108	-	-	-	-	-	6 108	-	-	-	-
Budget & Treasury Office	12 875	-	-	-	-	-	-	-	-	-	24 991	215.5%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	46 257	-	-	-	-	-	-	-	-	15 000	-	(100.0%)
Planning and Development	-	46 257	-	-	-	-	-	-	-	-	15 000	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50 382	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	125 366	125 328	62 061	49.5%	52 165	41.6%	43 654	34.8%	157 880	126.0%	37 905	99.3%	15.2%
Property rates, penalties and collection charges	5 502	5 502	1 050	19.1%	1 824	33.1%	1 509	27.4%	4 383	79.7%	1 327	73.0%	13.8%
Service charges	313	313	114	36.3%	21	6.8%	35	11.1%	170	54.2%	35	-	(1.4%)
Other revenue	7 686	7 648	1 117	14.5%	5 682	73.9%	4 643	60.7%	11 442	149.6%	3 026	6 317.3%	53.5%
Government - operating	78 020	78 020	49 776	63.8%	34 300	44.0%	37 324	47.8%	121 400	155.6%	18 518	98.2%	101.6%
Government - capital	33 382	33 382	10 000	30.0%	10 000	30.0%	-	-	20 000	59.9%	15 000	89.5%	(100.0%)
Interest	463	463	5	1.1%	338	73.1%	143	30.8%	486	105.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 666)	(93 975)	(64 188)	66.4%	(39 891)	41.3%	(27 943)	29.7%	(132 022)	140.5%	(31 431)	136.8%	(11.1%)
Suppliers and employees	(96 216)	(93 375)	(64 188)	66.7%	(39 891)	41.5%	(27 943)	29.9%	(132 022)	141.4%	(31 431)	138.4%	(11.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(450)	(600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 700	31 353	(2 127)	(7.4%)	12 274	42.8%	15 711	50.1%	25 858	82.5%	6 474	44.4%	142.7%
Cash Flow from Investing Activities													
Receipts	-	-	20 000	-	10 200	-	10 315	-	40 515	-	10 843	-	(4.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 000	-	10 200	-	10 315	-	40 515	-	10 843	-	(4.9%)
Payments	(44 082)	(24 832)	(19 897)	45.1%	(18 602)	42.2%	(10 386)	41.8%	(48 885)	196.9%	(3 715)	46.4%	179.6%
Capital assets	(44 082)	(24 832)	(19 897)	45.1%	(18 602)	42.2%	(10 386)	41.8%	(48 885)	196.9%	(3 715)	46.4%	179.6%
Net Cash from/(used) Investing Activities	(44 082)	(24 832)	103	(.2%)	(8 402)	19.1%	(71)	.3%	(8 370)	33.7%	7 128	4.5%	(101.0%)
Cash Flow from Financing Activities													
Receipts	17 000	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 618	6 521	(2 024)	(125.1%)	3 872	239.3%	15 640	239.9%	17 488	268.2%	13 602	(238.9%)	15.0%
Cash/cash equivalents at the year begin:	156	156	3 160	2 027.0%	1 136	728.7%	5 008	3 212.4%	3 160	2 027.0%	6 633	86.0%	(24.5%)
Cash/cash equivalents at the year end:	1 774	6 677	1 136	64.0%	5 008	282.3%	20 648	309.3%	20 648	309.3%	20 235	(245.1%)	2.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	644	5.6%	496	4.3%	323	2.8%	10 048	87.3%	11 511	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	644	5.6%	496	4.3%	323	2.8%	10 048	87.3%	11 511	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	200	2.7%	198	2.7%	196	2.7%	6 695	91.8%	7 290	63.3%	-	-	-	-
Commercial	249	13.5%	190	10.3%	53	2.9%	1 346	73.3%	1 837	16.0%	-	-	-	-
Households	125	6.3%	86	4.3%	65	3.3%	1 708	86.1%	1 984	17.2%	-	-	-	-
Other	70	17.4%	22	5.5%	9	2.3%	299	74.8%	400	3.5%	-	-	-	-
Total By Customer Group	644	5.6%	496	4.3%	323	2.8%	10 048	87.3%	11 511	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	147	100.0%	-	-	-	-	-	-	147	26.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	413	100.0%	-	-	-	-	-	-	413	73.7%
Total	561	100.0%	-	-	-	-	-	-	561	100.0%

Contact Details

Municipal Manager	Mr KE Gamede	035 580 1421
Financial Manager	Mr MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	2 524 301	2 462 577	713 617	28.3%	522 452	20.7%	671 929	27.3%	1 907 998	77.5%	619 053	79.3%	8.5%
Property rates	361 500	374 178	94 754	26.2%	92 327	25.5%	91 755	24.5%	278 837	74.5%	83 931	77.3%	9.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	1 386 603	1 336 170	446 956	32.2%	253 826	18.3%	390 656	29.2%	1 091 438	81.7%	364 664	82.0%	7.1%
Service charges - water revenue	281 565	268 270	56 515	20.1%	57 211	20.3%	65 659	24.5%	179 385	66.9%	54 370	75.9%	20.8%
Service charges - sanitation revenue	84 000	81 200	20 566	24.5%	25 639	30.5%	20 908	25.7%	67 114	82.7%	19 434	77.2%	7.6%
Service charges - refuse revenue	67 800	67 137	16 750	24.7%	10 826	16.0%	17 337	25.8%	44 914	66.9%	15 412	76.7%	12.5%
Service charges - other	-	-	-		-		-		-		3 002		(100.0%)
Rental of facilities and equipment	10 874	11 524	3 067	28.2%	3 331	30.6%	2 915	25.3%	9 313	80.8%	3 545	92.7%	(17.8%)
Interest earned - external investments	21 982	21 982	5 224	23.8%	5 460	24.8%	5 256	23.9%	15 940	72.5%	6 033	85.5%	(12.9%)
Interest earned - outstanding debtors	58	90	525	905.2%	578	996.0%	623	691.8%	1 725	1 917.0%	527	2 934.6%	18.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 231	3 732	596	5.3%	193	1.7%	680	18.2%	1 469	39.4%	2 122	72.3%	(67.9%)
Licences and permits	1 765	3 607	844	47.9%	836	47.4%	863	23.9%	2 543	70.5%	476	73.8%	81.5%
Agency services	7 000	7 000	1 382	19.7%	1 569	22.4%	1 660	23.7%	4 611	65.9%	1 648	76.8%	.7%
Transfers recognised - operational	257 953	258 723	59 155	22.9%	63 905	24.8%	66 130	25.6%	189 190	73.1%	57 375	70.6%	15.3%
Other own revenue	31 970	28 965	7 281	22.8%	6 752	21.1%	7 486	25.8%	21 519	74.3%	6 515	53.7%	14.9%
Gains on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	2 519 364	2 474 871	593 476	23.6%	528 181	21.0%	748 279	30.2%	1 869 936	75.6%	569 769	74.9%	31.3%
Employee related costs	615 819	629 901	139 783	22.7%	150 267	24.4%	144 567	23.0%	434 618	69.0%	128 642	72.0%	12.4%
Remuneration of councillors	24 729	24 729	5 712	23.1%	5 627	22.8%	6 647	26.9%	17 986	72.7%	5 342	69.3%	24.4%
Debt impairment	3 050	3 064	201	6.6%	-	-	-	-	201	6.6%	762	75.0%	(100.0%)
Depreciation and asset impairment	205 014	205 014	51 334	25.0%	51 254	25.0%	161 961	79.0%	264 548	129.0%	45 597	75.0%	255.2%
Finance charges	79 806	79 806	19 952	25.0%	19 952	25.0%	(8 114)	(10.2%)	31 790	39.8%	18 286	73.6%	(144.4%)
Bulk purchases	1 134 058	1 063 124	315 684	27.8%	219 808	19.4%	332 749	31.3%	868 241	81.7%	280 439	78.9%	18.7%
Other Materials	45 366	51 451	4 188	9.2%	15 804	34.8%	7 834	15.2%	27 825	54.1%	11 543	86.0%	(32.1%)
Contracted services	204 840	195 200	17 977	8.8%	41 050	20.0%	21 037	10.8%	80 063	41.0%	39 506	74.0%	(46.8%)
Transfers and grants	13 883	14 018	1 438	10.4%	1 592	11.5%	2 610	18.6%	5 640	40.2%	804	42.3%	224.6%
Other expenditure	192 798	208 565	37 208	19.3%	22 828	11.8%	78 988	37.9%	139 024	66.7%	38 847	62.2%	103.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 937	(12 293)	120 141		(5 729)		(76 350)		38 062		49 283		
Transfers recognised - capital	159 878	270 405	-	-	-	-	12	-	12	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	164 816	258 112	120 141		(5 729)		(76 337)		38 075		49 283		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	164 816	258 112	120 141		(5 729)		(76 337)		38 075		49 283		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	164 816	258 112	120 141		(5 729)		(76 337)		38 075		49 283		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	164 816	258 112	120 141		(5 729)		(76 337)		38 075		49 283		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	448 781	510 261	35 737	8.0%	64 064	14.3%	150 412	29.5%	250 213	49.0%	64 987	44.8%	131.5%
National Government	159 878	169 561	14 574	9.1%	33 882	21.2%	14 248	8.4%	62 703	37.0%	36 125	51.0%	(60.6%)
Provincial Government	18 000	100 312	-	-	-	-	88 155	87.9%	88 155	87.9%	1 330	19.4%	6 527.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	177 878	269 873	14 574	8.2%	33 882	19.0%	102 402	37.9%	150 858	55.9%	37 455	46.1%	173.4%
Borrowing	159 702	125 622	16 977	10.6%	20 812	13.0%	26 008	20.7%	63 797	50.8%	13 644	56.1%	90.6%
Internally generated funds	110 086	114 766	4 187	3.8%	9 370	8.5%	20 137	17.5%	33 695	29.4%	12 987	28.3%	55.1%
Public contributions and donations	1 115	-	-	-	-	-	1 865	-	1 865	-	900	61.7%	107.2%
Capital Expenditure Standard Classification	448 781	510 261	35 737	8.0%	64 064	14.3%	150 412	29.5%	250 213	49.0%	64 987	44.8%	131.5%
Governance and Administration	44 605	37 624	62	.1%	479	1.1%	4 490	11.9%	5 031	13.4%	2 318	20.9%	93.7%
Executive & Council	92	14 908	-	-	148	161.1%	396	2.7%	545	3.7%	33	19.9%	1 088.7%
Budget & Treasury Office	15	422	-	-	1	5.3%	(0)	-	1	.2%	(863)	-	(100.0%)
Corporate Services	44 498	22 294	62	.1%	330	.7%	4 094	18.4%	4 486	20.1%	3 148	20.9%	30.1%
Community and Public Safety	125 976	171 151	4 162	3.3%	7 957	6.3%	97 168	56.8%	109 287	63.9%	11 005	28.5%	783.0%
Community & Social Services	40 526	61 739	4 162	10.3%	7 957	19.6%	9 013	14.6%	21 132	34.2%	3 087	39.8%	191.9%
Sport And Recreation	41 239	-	-	-	-	-	-	-	-	-	1 317	13.0%	(100.0%)
Public Safety	21 345	9 100	-	-	-	-	-	-	-	-	1 845	34.7%	(100.0%)
Housing	18 000	100 312	-	-	-	-	88 155	87.9%	88 155	87.9%	1 276	21.6%	6 806.2%
Health	4 867	-	-	-	-	-	-	-	-	-	3 479	50.2%	(100.0%)
Economic and Environmental Services	42 984	102 453	8 119	18.9%	12 711	29.6%	14 860	14.5%	35 690	34.8%	2 138	83.1%	594.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	42.5%	-
Road Transport	42 984	100 714	8 119	18.9%	12 706	29.6%	14 500	14.4%	35 324	35.1%	2 138	83.3%	578.1%
Environmental Protection	-	1 740	0	-	6	-	360	20.7%	366	21.0%	-	-	(100.0%)
Trading Services	234 916	199 024	23 393	10.0%	42 917	18.3%	33 892	17.0%	100 203	50.3%	49 525	58.3%	(31.6%)
Electricity	24 832	27 565	760	3.1%	3 520	14.2%	3 342	12.1%	7 621	27.6%	5 488	46.4%	(39.1%)
Water	128 499	117 204	14 486	11.3%	33 683	26.2%	17 860	15.2%	66 030	56.3%	29 334	62.4%	(39.1%)
Waste Water Management	79 807	52 726	7 668	9.6%	5 320	6.7%	12 263	23.3%	25 250	47.9%	12 422	61.8%	(1.3%)
Waste Management	1 778	1 530	479	26.9%	394	22.2%	428	28.0%	1 301	85.0%	2 282	65.4%	(81.3%)
Other	300	8	-	-	-	-	3	37.5%	3	37.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 625 595	2 730 183	746 842	28.4%	682 843	26.0%	719 588	26.4%	2 149 272	78.7%	766 734	86.0%	(6.1%)
Property rates, penalties and collection charges	359 300	372 078	90 225	25.1%	84 960	23.6%	84 605	22.7%	259 790	69.8%	77 761	71.4%	8.8%
Service charges	1 775 388	1 720 968	479 373	27.0%	410 467	23.1%	436 381	25.4%	1 326 221	77.1%	432 375	82.6%	.9%
Other revenue	49 537	93 238	21 730	43.9%	50 120	101.2%	59 240	63.5%	131 090	140.6%	22 547	120.4%	162.7%
Government - operating	257 953	258 723	105 666	41.0%	68 308	26.5%	60 521	23.4%	234 495	90.6%	61 438	93.8%	(1.5%)
Government - capital	159 878	261 305	44 099	27.6%	62 940	39.4%	72 975	27.9%	180 014	68.9%	166 327	115.8%	(56.1%)
Interest	23 540	23 872	5 749	24.4%	6 048	25.7%	5 866	24.6%	17 662	74.0%	6 286	87.1%	(6.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 240 086)	(2 261 917)	(588 627)	26.3%	(572 855)	25.6%	(531 058)	23.5%	(1 692 540)	74.8%	(506 152)	77.3%	4.9%
Suppliers and employees	(2 151 396)	(2 167 681)	(586 202)	27.2%	(541 255)	25.2%	(528 021)	24.4%	(1 655 478)	76.4%	(504 422)	78.4%	4.7%
Finance charges	(79 806)	(79 806)	(1 018)	1.3%	(30 249)	37.9%	(523)	.7%	(31 790)	39.8%	(1 321)	49.8%	(60.4%)
Transfers and grants	(8 883)	(14 430)	(1 408)	15.8%	(1 350)	15.2%	(2 515)	17.4%	(5 272)	36.5%	(409)	58.1%	514.8%
Net Cash from/(used) Operating Activities	385 509	468 266	158 215	41.0%	109 988	28.5%	188 530	40.3%	456 733	97.5%	260 582	133.5%	(27.7%)
Cash Flow from Investing Activities													
Receipts	10 230	20 230	17 003	166.2%	1 772	17.3%	14 328	70.8%	33 102	163.6%	4 266	108.7%	235.9%
Proceeds on disposal of PPE	10 000	20 000	17 003	170.0%	1 772	17.7%	14 328	71.6%	33 102	165.5%	4 266	109.3%	235.9%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	230	230	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(314 145)	(425 986)	(86 239)	27.5%	(56 849)	18.1%	(44 575)	10.5%	(187 663)	44.1%	(62 732)	59.5%	(28.9%)
Capital assets	(314 145)	(425 986)	(86 239)	27.5%	(56 849)	18.1%	(44 575)	10.5%	(187 663)	44.1%	(62 732)	59.5%	(28.9%)
Net Cash from/(used) Investing Activities	(303 915)	(405 756)	(69 236)	22.8%	(55 077)	18.1%	(30 247)	7.5%	(154 560)	38.1%	(58 466)	54.0%	(48.3%)
Cash Flow from Financing Activities													
Receipts	186 000	188 500	1 192	.6%	1 609	.9%	2 175	1.2%	4 976	2.6%	1 374	5.0%	58.3%
Short term loans	-	185 500	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	185 500	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	3 000	1 192	238.3%	1 609	321.9%	2 175	72.5%	4 976	165.9%	1 374	171.4%	58.3%
Payments	(140 619)	(140 619)	(9 032)	6.4%	(57 753)	41.1%	(2 853)	2.0%	(69 638)	49.5%	(8 728)	56.7%	(67.3%)
Repayment of borrowing	(140 619)	(140 619)	(9 032)	6.4%	(57 753)	41.1%	(2 853)	2.0%	(69 638)	49.5%	(8 728)	56.7%	(67.3%)
Net Cash from/(used) Financing Activities	45 381	47 881	(7 841)	(17.3%)	(56 144)	(123.7%)	(678)	(1.4%)	(64 662)	(135.0%)	(7 354)	187.3%	(90.8%)
Net Increase/(Decrease) in cash held	126 975	110 391	81 138	63.9%	(1 233)	(1.0%)	157 605	142.8%	237 510	215.2%	194 762	(2 460.2%)	(19.1%)
Cash/cash equivalents at the year begin:	308 748	405 490	405 490	131.3%	486 628	157.6%	485 395	119.7%	405 490	100.0%	457 572	98.9%	6.1%
Cash/cash equivalents at the year end:	435 723	515 881	486 628	111.7%	485 395	111.4%	643 000	124.6%	643 000	124.6%	652 334	165.5%	(1.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 200	43.9%	2 778	2.8%	2 638	2.7%	49 744	50.6%	98 361	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	174 075	77.2%	2 816	1.2%	3 048	1.4%	45 672	20.2%	225 611	53.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 320	68.5%	1 539	3.9%	1 226	3.1%	9 776	24.5%	39 861	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 082	57.6%	409	3.3%	365	3.0%	4 437	36.1%	12 293	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 539	67.2%	302	3.7%	251	3.1%	2 152	26.1%	8 245	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	949	14.2%	326	4.9%	316	4.7%	5 084	76.2%	6 675	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	302	15.7%	108	5.6%	97	5.0%	1 415	73.6%	1 922	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 610	15.3%	1 662	5.5%	(95)	(.3%)	23 904	79.5%	30 081	7.1%	-	-	-	-
Total By Income Source	263 077	62.2%	9 941	2.3%	7 847	1.9%	142 184	33.6%	423 048	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 408	63.1%	114	1.3%	(163)	(1.9%)	3 211	37.5%	8 568	2.0%	-	-	-	-
Commercial	200 622	71.4%	5 974	2.1%	3 948	1.4%	70 298	25.0%	280 842	66.4%	-	-	-	-
Households	49 449	45.4%	3 054	2.8%	3 406	3.1%	52 927	48.6%	108 835	25.7%	-	-	-	-
Other	7 599	30.6%	799	3.2%	656	2.6%	15 749	63.5%	24 803	5.9%	-	-	-	-
Total By Customer Group	263 077	62.2%	9 941	2.3%	7 847	1.9%	142 184	33.6%	423 048	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	65 382	100.0%	-	-	-	-	-	-	65 382	34.9%
Bulk Water	42 524	100.0%	-	-	-	-	-	-	42 524	22.7%
PAYE deductions	6 082	100.0%	-	-	-	-	-	-	6 082	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 168	100.0%	-	-	-	-	-	-	7 168	3.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 153	100.0%	-	-	-	-	-	-	65 153	34.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	934	100.0%	-	-	-	-	-	-	934	.5%
Total	187 244	100.0%	-	-	-	-	-	-	187 244	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	67 469	67 469	29 133	43.2%	8 205	12.2%	21 465	31.8%	58 803	87.2%	10 944	50.8%	96.1%
Property rates	1 353	1 353	334	24.7%	334	24.7%	334	24.7%	1 002	74.0%	231	68.0%	44.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	12	-	12	-	16	-	39	-	-	-	(100.0%)
Interest earned - external investments	1 132	1 132	-	-	578	51.1%	578	51.1%	1 157	102.2%	-	-	(100.0%)
Interest earned - outstanding debtors	29	29	9	32.4%	19	67.5%	22	76.5%	51	176.4%	-	78.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 848	64 848	21 902	33.8%	7 256	11.2%	20 467	31.6%	49 624	76.5%	9 915	56.4%	106.4%
Other own revenue	107	107	6 876	6 405.4%	6	5.5%	48	44.9%	6 930	6 455.7%	798	18.7%	(94.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	67 175	67 175	15 770	23.5%	20 920	31.1%	21 402	31.9%	58 092	86.5%	9 874	52.5%	116.8%
Employee related costs	15 883	15 883	3 179	20.0%	3 834	24.1%	3 889	24.5%	10 902	68.6%	3 120	69.8%	24.7%
Remuneration of councillors	4 595	4 595	987	21.5%	1 028	22.4%	1 176	25.6%	3 191	69.4%	953	66.2%	23.4%
Debt impairment	76	76	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 825	2 825	-	-	2 203	78.0%	2 203	78.0%	4 406	156.0%	-	-	(100.0%)
Finance charges	36	36	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	844	844	123	14.5%	278	32.9%	237	28.1%	638	75.5%	51	74.9%	367.5%
Contracted services	18 038	18 038	5 396	29.9%	4 141	23.0%	2 811	15.6%	12 348	68.5%	2 066	89.6%	36.1%
Transfers and grants	1 051	1 051	189	18.0%	210	20.0%	188	17.9%	587	55.8%	244	43.1%	(22.8%)
Other expenditure	23 828	23 828	5 897	24.7%	9 227	38.7%	10 898	45.7%	26 021	109.2%	3 441	38.0%	216.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	294	294	13 363		(12 715)		63		711		1 070		
Transfers recognised - capital	15 073	15 073	6 605	43.8%	1 224	8.1%	7 133	47.3%	14 962	99.3%	4 310	45.3%	65.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 367	15 367	19 968		(11 491)		7 196		15 673		5 380		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 367	15 367	19 968		(11 491)		7 196		15 673		5 380		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 367	15 367	19 968		(11 491)		7 196		15 673		5 380		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 367	15 367	19 968		(11 491)		7 196		15 673		5 380		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	15 146	98.6%	3 790	32.9%	102.0%
National Government	15 073	15 073	5 578	37.0%	1 911	12.7%	3 692	24.5%	11 181	74.2%	3 782	28.2%	(2.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	3 965	-	3 965	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Transfers recognised - capital	15 073	15 073	5 578	37.0%	1 911	12.7%	7 657	50.8%	15 146	100.5%	3 790	32.9%	102.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	294	294	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	15 146	98.6%	3 790	32.9%	102.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	3 790	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	3 790	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	15 146	98.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	15 146	98.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	82 474	82 474	46 005	55.8%	26 867	32.6%	18 487	22.4%	91 359	110.8%	18 001	93.0%	2.7%
Property rates, penalties and collection charges	1 286	1 286	822	63.9%	25	1.9%	90	7.0%	937	72.9%	184	69.8%	(50.8%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	107	107	7 391	6 901.0%	1 710	1 596.2%	802	748.6%	9 903	9 245.8%	798	-	.5%
Government - operating	64 848	64 848	29 291	45.2%	18 560	28.6%	17 595	27.1%	65 446	100.9%	8 895	88.5%	97.8%
Government - capital	15 073	15 073	8 500	56.4%	6 573	43.6%	-	-	15 073	100.0%	8 125	96.4%	(100.0%)
Interest	1 160	1 160	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 275)	(64 275)	(16 770)	26.1%	(18 995)	29.6%	(19 045)	29.6%	(54 810)	85.3%	(10 722)	61.7%	77.6%
Suppliers and employees	(63 188)	(63 188)	(16 618)	26.3%	(18 755)	29.7%	(18 806)	29.8%	(54 179)	85.7%	(10 390)	61.0%	81.0%
Finance charges	(36)	(36)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 051)	(1 051)	(152)	14.5%	(240)	22.9%	(239)	22.8%	(632)	60.1%	(332)	-	(27.9%)
Net Cash from/(used) Operating Activities	18 199	18 199	29 235	160.6%	7 873	43.3%	(558)	(3.1%)	36 549	200.8%	7 280	212.6%	(107.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 367)	(15 367)	(6 605)	43.0%	(2 151)	14.0%	(8 682)	56.5%	(17 438)	113.5%	(4 310)	39.4%	101.5%
Capital assets	(15 367)	(15 367)	(6 605)	43.0%	(2 151)	14.0%	(8 682)	56.5%	(17 438)	113.5%	(4 310)	39.4%	101.5%
Net Cash from/(used) Investing Activities	(15 367)	(15 367)	(6 605)	43.0%	(2 151)	14.0%	(8 682)	56.5%	(17 438)	113.5%	(4 310)	39.4%	101.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 832	2 832	22 630	799.1%	5 721	202.0%	(9 241)	(326.3%)	19 111	674.9%	2 970	(305.9%)	(411.1%)
Cash/cash equivalents at the year begin:	21 341	21 341	21 252	99.6%	43 882	205.6%	49 603	232.4%	21 252	99.6%	37 724	420.9%	31.5%
Cash/cash equivalents at the year end:	24 173	24 173	43 882	181.5%	49 603	205.2%	40 362	167.0%	40 362	167.0%	40 694	(3 238.4%)	(.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	82	5.4%	60	4.0%	66	4.4%	1 310	86.3%	1 519	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	82	5.4%	60	4.0%	66	4.4%	1 310	86.3%	1 519	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	48	7.3%	38	5.8%	40	6.1%	529	80.7%	656	43.2%	-	-	-	-
Commercial	34	3.9%	22	2.5%	26	3.0%	781	90.5%	863	56.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	82	5.4%	60	4.0%	66	4.4%	1 310	86.3%	1 519	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	100.0%	-	-	-	-	-	-	1	.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 554	100.0%	-	-	-	-	-	-	1 554	99.9%
Total	1 555	100.0%	-	-	-	-	-	-	1 555	100.0%

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	285 813	285 813	106 722	37.3%	67 130	23.5%	75 692	26.5%	249 544	87.3%	42 415	76.6%	78.5%
Property rates	41 997	41 997	29 938	71.3%	3 841	9.1%	6 626	15.8%	40 405	96.2%	6 418	87.1%	3.2%
Property rates - penalties and collection charges	751	751	419	55.8%	613	81.7%	634	84.4%	1 667	221.9%	248	94.2%	155.7%
Service charges - electricity revenue	58 352	58 352	13 841	23.7%	14 433	24.7%	13 929	23.9%	42 203	72.3%	13 630	75.2%	2.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 827	10 827	2 718	25.1%	2 776	25.6%	2 821	26.1%	8 315	76.8%	2 551	75.2%	10.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 470	1 470	557	37.9%	185	12.6%	115	7.8%	857	58.3%	150	63.5%	(23.7%)
Interest earned - external investments	4 055	4 055	1 469	36.2%	903	22.3%	2 266	55.9%	4 639	114.4%	992	76.1%	128.5%
Interest earned - outstanding debtors	374	374	103	27.6%	93	24.9%	136	36.4%	332	88.8%	62	68.6%	118.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 809	23 809	6 462	27.1%	42	.2%	7 917	33.3%	14 421	60.6%	13 281	81.4%	(40.4%)
Licences and permits	3 600	3 600	888	24.7%	805	22.4%	740	20.6%	2 433	67.6%	847	74.6%	(12.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 720	137 720	49 003	35.6%	42 905	31.2%	39 617	28.8%	131 525	95.5%	2 852	73.8%	1 289.3%
Other own revenue	2 739	2 739	492	18.0%	534	19.5%	890	32.5%	1 917	70.0%	1 385	77.2%	(35.7%)
Gains on disposal of PPE	120	120	831	692.9%	-	-	-	-	831	692.9%	-	-	-
Operating Expenditure	317 057	317 057	67 386	21.3%	71 628	22.6%	79 041	24.9%	218 055	68.8%	55 165	57.8%	43.3%
Employee related costs	88 209	88 209	18 428	20.9%	22 092	25.0%	18 090	20.5%	58 610	66.4%	16 224	74.4%	11.5%
Remuneration of councillors	17 792	17 792	4 146	23.3%	4 164	23.4%	4 837	27.2%	13 148	73.9%	3 815	68.8%	26.8%
Debt impairment	21 583	21 583	5 396	25.0%	5 396	25.0%	7 429	34.4%	18 220	84.4%	5 060	28.6%	46.8%
Depreciation and asset impairment	28 484	28 484	7 121	25.0%	7 121	25.0%	13 264	46.6%	27 507	96.6%	2 233	24.7%	494.0%
Finance charges	756	756	150	19.9%	-	-	288	38.1%	439	58.0%	-	22.5%	(100.0%)
Bulk purchases	45 474	45 474	9 968	21.9%	9 235	20.3%	9 812	21.6%	29 015	63.8%	8 327	65.3%	17.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	26 958	26 958	4 934	18.3%	5 832	21.6%	6 224	23.1%	16 990	63.0%	6 373	60.6%	(2.3%)
Transfers and grants	3 760	3 760	599	15.9%	1 113	29.6%	1 121	29.8%	2 832	75.3%	648	73.6%	73.0%
Other expenditure	84 039	84 039	16 644	19.8%	16 676	19.8%	17 975	21.4%	51 295	61.0%	12 485	55.3%	44.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 243)	(31 243)	39 336		(4 499)		(3 349)		31 489		(12 749)		
Transfers recognised - capital	64 464	64 464	20 240	31.4%	27 772	43.1%	4 727	7.3%	52 739	81.8%	6 611	55.5%	(28.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 221	33 221	59 577		23 274		1 377		84 228		(6 139)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 221	33 221	59 577		23 274		1 377		84 228		(6 139)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 221	33 221	59 577		23 274		1 377		84 228		(6 139)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 221	33 221	59 577		23 274		1 377		84 228		(6 139)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	72 364	79 745	8 926	12.3%	15 637	21.6%	12 314	15.4%	36 877	46.2%	11 170	45.4%	10.2%
National Government	64 464	67 309	8 926	13.8%	15 637	24.3%	12 314	18.3%	36 877	54.8%	11 170	62.3%	10.2%
Provincial Government	-	4 736	-	-	-	-	-	-	-	-	-	5.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 464	72 045	8 926	13.8%	15 637	24.3%	12 314	17.1%	36 877	51.2%	11 170	58.3%	10.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 900	7 700	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	72 364	79 745	8 926	12.3%	15 637	21.6%	12 314	15.4%	36 877	46.2%	11 170	45.4%	10.2%
Governance and Administration	14 630	11 649	1 240	8.5%	492	3.4%	1 378	11.8%	3 111	26.7%	1 860	41.4%	(25.9%)
Executive & Council	5 973	2 145	-	-	-	-	-	-	-	-	21	2.9%	(100.0%)
Budget & Treasury Office	2 277	2 880	44	1.9%	198	8.7%	757	26.3%	999	34.7%	221	32.0%	243.0%
Corporate Services	6 380	6 624	1 196	18.8%	294	4.6%	621	9.4%	2 112	31.9%	1 618	47.0%	(61.6%)
Community and Public Safety	12 267	27 274	2 045	16.7%	11 093	90.4%	5 045	18.5%	18 182	66.7%	1 232	31.3%	309.5%
Community & Social Services	1 185	5 946	42	3.5%	792	66.8%	1 190	20.0%	2 024	34.0%	(4)	55.8%	(26 583.1%)
Sport And Recreation	9 902	19 996	2 003	20.2%	10 245	103.5%	3 759	18.8%	16 007	80.1%	1 066	27.1%	252.7%
Public Safety	920	920	-	-	-	-	36	3.9%	36	3.9%	158	29.3%	(77.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	260	412	-	-	56	21.7%	59	14.4%	116	28.1%	13	4.3%	363.7%
Economic and Environmental Services	39 034	35 563	5 562	14.2%	3 678	9.4%	5 181	14.6%	14 421	40.6%	7 877	49.9%	(34.2%)
Planning and Development	-	1 523	186	-	184	-	226	14.8%	595	39.1%	-	-	(100.0%)
Road Transport	39 034	34 040	5 376	13.8%	3 495	9.0%	4 955	14.6%	13 826	40.6%	7 877	49.9%	(37.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 433	5 234	79	1.2%	354	5.5%	710	13.6%	1 142	21.8%	202	25.1%	251.8%
Electricity	4 163	4 134	79	1.9%	17	.4%	710	17.2%	805	19.5%	118	44.4%	501.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 270	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 100	-	-	337	-	-	-	337	30.6%	84	14.3%	(100.0%)
Other	-	25	-	-	20	-	1	2.7%	21	83.4%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	317 140	329 778	122 085	38.5%	99 867	31.5%	95 076	28.8%	317 028	96.1%	82 465	93.9%	15.3%
Property rates, penalties and collection charges	40 611	47 064	13 285	32.7%	9 772	24.1%	7 337	15.6%	30 394	64.6%	5 465	86.5%	34.2%
Service charges	59 120	57 583	15 324	25.9%	17 111	28.9%	16 597	28.8%	49 031	85.1%	14 877	82.2%	11.6%
Other revenue	11 171	12 114	9 018	80.7%	19 653	175.9%	9 010	74.4%	37 681	311.1%	47 684	573.8%	(81.1%)
Government - operating	137 720	150 563	71 886	52.2%	52 322	38.0%	45 817	30.4%	170 025	112.9%	2 852	73.9%	1 506.7%
Government - capital	64 464	56 442	11 000	17.1%	13	-	15 000	26.6%	26 013	46.1%	10 594	55.5%	41.6%
Interest	4 055	6 012	1 572	38.8%	996	24.6%	1 315	21.9%	3 884	64.6%	992	76.1%	32.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 314)	(268 379)	(68 905)	26.6%	(59 861)	23.1%	(58 972)	22.0%	(187 738)	70.0%	(47 708)	70.9%	23.6%
Suppliers and employees	(254 979)	(263 855)	(68 306)	26.8%	(58 748)	23.0%	(58 059)	22.0%	(185 113)	70.2%	(47 060)	71.0%	23.4%
Finance charges	(756)	(583)	-	-	-	-	-	-	-	-	-	22.5%	-
Transfers and grants	(3 579)	(3 941)	(599)	16.7%	(1 113)	31.1%	(914)	23.2%	(2 625)	66.6%	(648)	75.6%	41.1%
Net Cash from/(used) Operating Activities	57 826	61 399	53 180	92.0%	40 006	69.2%	36 103	58.8%	129 290	210.6%	34 757	236.9%	3.9%
Cash Flow from Investing Activities													
Receipts	117	946	-	-	-	-	-	-	-	-	(4)	36.0%	(100.0%)
Proceeds on disposal of PPE	120	946	-	-	-	-	-	-	-	-	-	30.0%	-
Decrease in non-current debtors	(3)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	(4)	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 273)	(59 809)	(8 926)	16.4%	(15 637)	28.8%	(12 314)	20.6%	(36 877)	61.7%	(11 170)	56.7%	10.2%
Capital assets	(54 273)	(59 809)	(8 926)	16.4%	(15 637)	28.8%	(12 314)	20.6%	(36 877)	61.7%	(11 170)	56.7%	10.2%
Net Cash from/(used) Investing Activities	(54 156)	(58 863)	(8 926)	16.5%	(15 637)	28.9%	(12 314)	20.9%	(36 877)	62.6%	(11 174)	56.8%	10.2%
Cash Flow from Financing Activities													
Receipts	105	99	-	-	-	-	-	-	-	-	40	181.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	99	-	-	-	-	-	-	-	-	40	181.5%	(100.0%)
Payments	(343)	(343)	-	-	-	-	-	-	-	-	-	50.0%	-
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	50.0%	-
Net Cash from/(used) Financing Activities	(238)	(244)	-	-	-	-	-	-	-	-	40	19.8%	(100.0%)
Net Increase/(Decrease) in cash held	3 432	2 292	44 254	1 289.5%	24 369	710.0%	23 789	1 038.1%	92 412	4 032.6%	23 623	(255.0%)	.7%
Cash/cash equivalents at the year begin:	49 173	79 034	79 034	160.7%	123 289	250.7%	147 657	186.8%	79 034	100.0%	104 846	100.0%	40.8%
Cash/cash equivalents at the year end:	52 605	81 326	123 289	234.4%	147 657	280.7%	171 447	210.8%	171 447	210.8%	128 469	261.3%	33.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 750	60.8%	1 272	20.6%	320	5.2%	821	13.3%	6 164	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	653	2.8%	1 106	4.8%	959	4.1%	20 552	88.3%	23 269	64.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	530	25.7%	259	12.5%	111	5.4%	1 161	56.3%	2 061	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(5)	(.4%)	2	.2%	2	.2%	1 291	100.1%	1 291	3.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(621)	(17.7%)	95	2.7%	60	1.7%	3 982	113.2%	3 516	9.7%	-	-	-	-
Total By Income Source	4 307	11.9%	2 734	7.5%	1 451	4.0%	27 808	76.6%	36 301	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	321	3.6%	299	3.4%	49	.6%	8 166	92.4%	8 835	24.3%	-	-	-	-
Commercial	1 017	8.7%	799	6.8%	440	3.7%	9 493	80.8%	11 750	32.4%	-	-	-	-
Households	2 646	53.4%	945	19.1%	340	6.9%	1 020	20.6%	4 951	13.6%	-	-	-	-
Other	323	3.0%	691	6.4%	622	5.8%	9 129	84.8%	10 765	29.7%	-	-	-	-
Total By Customer Group	4 307	11.9%	2 734	7.5%	1 451	4.0%	27 808	76.6%	36 301	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 115	100.0%	-	-	-	-	-	-	3 115	14.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 112	100.0%	-	-	-	-	-	-	1 112	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 243	100.0%	-	-	-	-	-	-	1 243	5.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 598	99.7%	-	-	26	.3%	-	-	8 623	38.7%
Auditor-General	4	100.0%	-	-	-	-	-	-	4	-
Other	8 183	100.0%	-	-	-	-	-	-	8 183	36.7%
Total	22 255	99.9%	-	-	26	.1%	-	-	22 281	100.0%

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	113 647	113 647	27 647	24.3%	31 761	27.9%	6 200	5.5%	65 608	57.7%	23 478	75.4%	(73.6%)
Property rates	14 987	14 987	1 160	7.7%	1 846	12.3%	933	6.2%	3 938	26.3%	2 164	72.2%	(56.9%)
Property rates - penalties and collection charges	672	672	126	18.8%	226	33.6%	83	12.3%	435	64.7%	121	69.0%	(31.6%)
Service charges - electricity revenue	22 222	22 222	4 381	19.7%	4 597	20.7%	2 512	11.3%	11 490	51.7%	5 028	78.3%	(50.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 281	1 281	283	22.1%	298	23.3%	141	11.0%	722	56.3%	283	74.9%	(50.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	473	473	43	9.0%	59	12.6%	40	8.6%	142	30.1%	53	57.0%	(24.3%)
Interest earned - external investments	2 968	2 968	845	28.5%	830	28.0%	615	20.7%	2 290	77.1%	1 342	94.7%	(54.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 840	18 840	-	-	8 332	44.2%	(0)	-	8 332	44.2%	2 983	28.0%	(100.0%)
Licences and permits	3 545	3 545	550	15.5%	417	11.8%	336	9.5%	1 303	36.8%	509	51.4%	(34.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 537	46 537	19 644	42.2%	14 305	30.7%	1 173	2.5%	35 122	75.5%	10 469	96.0%	(88.8%)
Other own revenue	1 550	1 550	615	39.7%	852	55.0%	368	23.7%	1 835	118.4%	527	272.1%	(30.2%)
Gains on disposal of PPE	573	573	-	-	-	-	-	-	-	-	-	99.8%	-
Operating Expenditure	105 091	105 091	18 868	18.0%	19 561	18.6%	16 278	15.5%	54 707	52.1%	21 183	61.5%	(23.2%)
Employee related costs	27 665	27 665	5 933	21.4%	8 525	30.8%	2 652	9.6%	17 110	61.8%	7 144	75.9%	(62.9%)
Remuneration of councillors	3 366	3 366	814	24.2%	755	22.4%	507	15.1%	2 076	61.7%	658	66.9%	(23.0%)
Debt impairment	10 500	10 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 613	5 613	-	-	-	-	-	-	-	-	2 990	63.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 051	21 051	6 158	29.3%	4 431	21.0%	2 742	13.0%	13 330	63.3%	3 825	74.1%	(28.3%)
Other Materials	6 822	6 822	1 204	17.6%	1 603	23.5%	2 888	42.3%	5 695	83.5%	916	84.4%	215.1%
Contracted services	2 905	2 905	384	13.2%	377	13.0%	143	4.9%	904	31.1%	415	50.9%	(65.6%)
Transfers and grants	686	686	140	20.4%	-	-	-	-	140	20.4%	86	24.7%	(100.0%)
Other expenditure	26 484	26 484	4 235	16.0%	3 869	14.6%	7 347	27.7%	15 452	58.3%	5 148	64.9%	42.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 555	8 555	8 779		12 200		(10 078)		10 901		2 295		
Transfers recognised - capital	20 904	20 904	6 720	32.1%	12 575	60.2%	1 342	6.4%	20 637	98.7%	7 446	103.5%	(82.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 459	29 459	15 499		24 775		(8 736)		31 538		9 741		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 459	29 459	15 499		24 775		(8 736)		31 538		9 741		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 459	29 459	15 499		24 775		(8 736)		31 538		9 741		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 459	29 459	15 499		24 775		(8 736)		31 538		9 741		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	28 956	28 956	7 508	25.9%	17 933	61.9%	4 566	15.8%	30 006	103.6%	8 903	57.7%	(48.7%)
National Government	20 904	20 904	7 214	34.5%	11 243	53.8%	1 145	5.5%	19 602	93.8%	5 429	77.6%	(78.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 904	20 904	7 214	34.5%	11 243	53.8%	1 145	5.5%	19 602	93.8%	5 429	77.6%	(78.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 052	8 052	293	3.6%	6 690	83.1%	3 421	42.5%	10 404	129.2%	3 474	37.6%	(1.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 956	28 956	7 508	25.9%	17 933	61.9%	4 566	15.8%	30 006	103.6%	8 903	57.7%	(48.7%)
Governance and Administration	897	897	149	16.6%	2 275	253.6%	506	56.4%	2 930	326.7%	4	1.3%	11 656.9%
Executive & Council	538	538	147	27.4%	2 249	418.0%	492	91.4%	2 888	536.8%	-	.2%	(100.0%)
Budget & Treasury Office	81	81	2	2.2%	17	21.5%	14	17.4%	33	41.0%	4	10.4%	227.2%
Corporate Services	278	278	-	-	9	3.3%	-	-	9	3.3%	-	22.5%	-
Community and Public Safety	9 214	9 214	4 862	52.8%	3 818	41.4%	1 106	12.0%	9 787	106.2%	207	20.3%	434.7%
Community & Social Services	9 214	9 214	4 862	52.8%	3 818	41.4%	1 106	12.0%	9 787	106.2%	207	20.3%	434.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 104	4 104	1 212	29.5%	418	10.2%	-	-	1 630	39.7%	5 994	92.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 104	4 104	1 212	29.5%	418	10.2%	-	-	1 630	39.7%	5 994	92.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 741	14 741	1 284	8.7%	11 422	77.5%	2 954	20.0%	15 659	106.2%	2 698	45.4%	9.5%
Electricity	14 741	14 741	1 284	8.7%	11 422	77.5%	2 954	20.0%	15 659	106.2%	2 698	45.4%	9.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	108 098	108 098	44 038	40.7%	44 464	41.1%	7 568	7.0%	96 071	88.9%	28 582	99.7%	(73.5%)
Property rates, penalties and collection charges	8 045	8 045	1 286	16.0%	2 072	25.8%	1 016	12.6%	4 374	54.4%	731	15.6%	38.9%
Service charges	18 739	18 739	4 166	22.2%	5 066	27.0%	2 653	14.2%	11 885	63.4%	3 165	-	(16.2%)
Other revenue	12 762	12 762	5 404	42.3%	14 266	111.8%	2 113	16.6%	21 782	170.7%	11 964	-	(82.3%)
Government - operating	44 680	44 680	24 337	54.5%	14 306	32.0%	1 173	2.6%	39 816	89.1%	9 292	113.8%	(87.4%)
Government - capital	20 904	20 904	8 000	38.3%	7 904	37.8%	-	-	15 904	76.1%	2 545	66.4%	(100.0%)
Interest	2 968	2 968	845	28.5%	850	28.6%	615	20.7%	2 310	77.8%	884	78.4%	(30.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 294)	(84 294)	(14 313)	17.0%	(15 122)	17.9%	(15 232)	18.1%	(44 667)	53.0%	(17 055)	80.9%	(10.7%)
Suppliers and employees	(83 642)	(83 642)	(14 313)	17.1%	(15 122)	18.1%	(15 232)	18.2%	(44 667)	53.4%	(17 015)	80.7%	(10.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(651)	(651)	-	-	-	-	-	-	-	-	(40)	-	(100.0%)
Net Cash from/(used) Operating Activities	23 804	23 804	29 725	124.9%	29 343	123.3%	(7 664)	(32.2%)	51 404	215.9%	11 527	145.4%	(166.5%)
Cash Flow from Investing Activities													
Receipts	432	432	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	432	432	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 956)	(28 956)	(5 315)	18.4%	(13 181)	45.5%	(4 566)	15.8%	(23 062)	79.6%	(5 155)	39.8%	(11.4%)
Capital assets	(28 956)	(28 956)	(5 315)	18.4%	(13 181)	45.5%	(4 566)	15.8%	(23 062)	79.6%	(5 155)	39.8%	(11.4%)
Net Cash from/(used) Investing Activities	(28 524)	(28 524)	(5 315)	18.6%	(13 181)	46.2%	(4 566)	16.0%	(23 062)	80.9%	(5 155)	40.3%	(11.4%)
Cash Flow from Financing Activities													
Receipts	90	90	-	-	-	-	-	-	-	-	6	21.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	-	-	-	-	-	-	-	-	6	21.3%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90	90	-	-	-	-	-	-	-	-	6	21.3%	(100.0%)
Net Increase/(Decrease) in cash held	(4 630)	(4 630)	24 410	(527.3%)	16 162	(349.1%)	(12 230)	264.2%	28 342	(612.2%)	6 378	(659.7%)	(291.7%)
Cash/cash equivalents at the year begin:	42 139	42 139	71 054	168.6%	95 465	226.5%	111 627	264.9%	71 054	168.6%	91 052	154.0%	22.6%
Cash/cash equivalents at the year end:	37 509	37 509	95 465	254.5%	111 627	297.6%	99 397	265.0%	99 397	265.0%	97 431	231.2%	2.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	123 815	40 064	9 437	7.6%	43 049	34.8%	27 664	69.0%	80 150	200.1%	22 822	66.8%	21.2%
Property rates	7 794	10 180	436	5.6%	8 446	108.4%	803	7.9%	9 685	95.1%	222	102.0%	262.1%
Property rates - penalties and collection charges	409	300	-	-	-	-	170	56.8%	170	56.8%	-	-	(100.0%)
Service charges - electricity revenue	12 856	13 678	457	3.6%	1 981	15.4%	756	5.5%	3 194	23.4%	-	22.7%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 338	6 408	2 841	212.3%	75	5.6%	1 919	29.9%	4 835	75.5%	24	257.0%	7 934.4%
Rental of facilities and equipment	893	498	82	9.2%	64	7.2%	167	33.5%	313	62.9%	36	85.6%	359.4%
Interest earned - external investments	1 100	1 200	426	38.7%	546	49.6%	413	34.4%	1 385	115.4%	179	115.1%	131.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	0	-	-	-	-	-	0	-	-	-	-
Licences and permits	20	-	126	628.4%	1	5.5%	2	-	129	-	3	78.5%	(27.9%)
Agency services	-	-	725	-	-	-	-	-	725	-	-	-	-
Transfers recognised - operational	86 720	1 025	-	-	27 571	31.8%	20 528	2 002.7%	48 099	4 692.6%	18 385	68.5%	11.7%
Other own revenue	12 686	6 776	4 345	34.2%	4 365	34.4%	2 905	42.9%	11 614	171.4%	3 973	121.5%	(26.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	122 904	124 630	48 152	39.2%	41 861	34.1%	29 194	23.4%	119 206	95.6%	25 956	88.5%	12.5%
Employee related costs	37 457	50 494	7 286	19.5%	9 811	26.2%	8 291	16.4%	25 388	50.3%	7 301	69.8%	13.6%
Remuneration of councillors	7 623	-	2 418	31.7%	1 883	24.7%	2 808	-	7 109	-	1 136	62.5%	147.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 585	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	83	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 000	-	3 457	21.6%	2 909	18.2%	1 377	-	7 743	-	1 367	50.7%	.8%
Other Materials	-	-	340	-	-	-	-	-	340	-	-	-	-
Contracted services	7 504	-	654	8.7%	-	-	2 591	-	3 245	-	1 629	59.2%	59.1%
Transfers and grants	830	2 275	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 822	71 860	32 842	64.6%	26 552	52.2%	14 126	19.7%	73 519	102.3%	14 524	126.6%	(2.7%)
Loss on disposal of PPE	-	-	1 155	-	706	-	-	-	1 861	-	-	-	-
Surplus/(Deficit)	911	(84 566)	(38 714)		1 187		(1 530)		(39 057)		(3 134)		
Transfers recognised - capital	57 188	84 768	10 410	18.2%	17 000	29.7%	7 188	8.5%	34 598	40.8%	14 096	227.7%	(49.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 099	202	(28 304)		18 187		5 658		(4 459)		10 962		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 099	202	(28 304)		18 187		5 658		(4 459)		10 962		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 099	202	(28 304)		18 187		5 658		(4 459)		10 962		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 099	202	(28 304)		18 187		5 658		(4 459)		10 962		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	60 208	57 588	12 748	21.2%	11 598	19.3%	18 641	32.4%	42 987	74.6%	3 651	67.2%	410.6%
National Government	57 188	57 588	12 723	22.2%	11 598	20.3%	17 536	30.4%	41 857	72.7%	3 651	82.6%	380.4%
Provincial Government	-	-	25	-	-	-	-	-	25	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 188	57 588	12 748	22.3%	11 598	20.3%	17 536	30.4%	41 882	72.7%	3 651	82.6%	380.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 020	-	-	-	-	-	1 105	-	1 105	-	-	.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 208	57 588	12 748	21.2%	11 598	19.3%	18 641	32.4%	42 987	74.6%	3 651	67.2%	410.6%
Governance and Administration	3 020	400	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 020	400	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	25	-	-	-	882	-	907	-	-	-	(100.0%)
Community & Social Services	-	-	25	-	-	-	882	-	907	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 188	57 188	12 723	22.2%	11 598	20.3%	17 759	31.1%	42 080	73.6%	3 651	69.1%	386.5%
Planning and Development	57 188	57 188	12 723	22.2%	11 598	20.3%	17 759	31.1%	42 080	73.6%	3 651	27.9%	386.5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	181 003	183 270	72 867	40.3%	60 049	33.2%	9 013	4.9%	141 929	77.4%	36 981	98.5%	(75.6%)
Property rates, penalties and collection charges	8 203	10 480	509	6.2%	8 446	103.0%	198	1.9%	9 153	87.3%	222	97.0%	(10.6%)
Service charges	14 194	14 078	3 281	23.1%	2 135	15.0%	1 678	11.9%	7 094	50.4%	1 765	39.0%	(4.9%)
Other revenue	13 599	17 261	2 714	20.0%	4 378	32.2%	1 320	7.6%	8 412	48.7%	2 306	73.4%	(42.8%)
Government - operating	86 720	83 063	38 137	44.0%	27 545	31.8%	307	.4%	65 989	79.4%	18 394	100.0%	(98.3%)
Government - capital	57 188	57 188	28 000	49.0%	17 000	29.7%	5 000	8.7%	50 000	87.4%	14 096	139.1%	(64.5%)
Interest	1 100	1 200	225	20.5%	546	49.6%	510	42.5%	1 281	106.8%	198	118.9%	158.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 904)	(122 045)	(23 840)	19.4%	(35 953)	29.3%	(21 527)	17.6%	(81 320)	66.6%	(22 485)	72.1%	(4.3%)
Suppliers and employees	(122 904)	(69 625)	(23 840)	19.4%	(35 953)	29.3%	(21 527)	30.9%	(81 320)	116.8%	(22 485)	72.1%	(4.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(52 420)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 099	61 225	49 026	84.4%	24 095	41.5%	(12 513)	(20.4%)	60 608	99.0%	14 496	197.9%	(186.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 188)	(57 188)	(14 776)	25.8%	(11 598)	20.3%	(4 632)	8.1%	(31 007)	54.2%	(3 647)	82.6%	27.0%
Capital assets	(57 188)	(57 188)	(14 776)	25.8%	(11 598)	20.3%	(4 632)	8.1%	(31 007)	54.2%	(3 647)	82.6%	27.0%
Net Cash from/(used) Investing Activities	(57 188)	(57 188)	(14 776)	25.8%	(11 598)	20.3%	(4 632)	8.1%	(31 007)	54.2%	(3 647)	82.6%	27.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	911	4 037	34 250	3 757.9%	12 497	1 371.2%	(17 146)	(424.7%)	29 602	733.3%	10 850	1 817.1%	(258.0%)
Cash/cash equivalents at the year begin:	3 140	3 140	9 051	288.2%	43 301	1 379.0%	55 798	1 777.0%	9 051	288.2%	23 275	78.2%	139.7%
Cash/cash equivalents at the year end:	4 051	7 177	43 301	1 068.8%	55 798	1 377.3%	38 652	538.6%	38 652	538.6%	34 125	1 086.7%	13.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	481	10.7%	189	4.2%	243	5.4%	3 576	79.7%	4 489	45.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	338	2.9%	323	2.7%	289	2.4%	10 902	92.0%	11 852	120.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	65	2.1%	64	2.1%	64	2.0%	2 942	93.8%	3 136	31.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	9.9%	36	9.5%	36	9.5%	272	71.0%	382	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	91	2.0%	79	1.8%	268	6.0%	4 045	90.2%	4 483	45.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 254)	15.5%	(381)	2.6%	(401)	2.8%	(11 477)	79.1%	(14 512)	(147.6%)	-	-	-	-
Total By Income Source	(1 240)	(12.6%)	311	3.2%	499	5.1%	10 259	104.4%	9 830	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	14.3%	13	14.2%	13	14.6%	52	56.8%	92	.9%	-	-	-	-
Commercial	89	3.5%	157	6.2%	155	6.1%	2 118	84.1%	2 518	25.6%	-	-	-	-
Households	105	4.7%	101	4.5%	141	6.2%	1 912	84.6%	2 259	23.0%	-	-	-	-
Other	(1 447)	(29.2%)	40	.8%	190	3.8%	6 177	124.5%	4 960	50.5%	-	-	-	-
Total By Customer Group	(1 240)	(12.6%)	311	3.2%	499	5.1%	10 259	104.4%	9 830	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 299	100.0%	-	-	-	-	-	-	6 299	18.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 417	100.0%	-	-	-	-	-	-	3 417	10.2%
VAT (output less input)	3 417	100.0%	-	-	-	-	-	-	3 417	10.2%
Pensions / Retirement	1 422	100.0%	-	-	-	-	-	-	1 422	4.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 402	100.0%	-	-	-	-	-	-	17 402	52.1%
Auditor-General	1 461	100.0%	-	-	-	-	-	-	1 461	4.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	33 418	100.0%	-	-	-	-	-	-	33 418	100.0%

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	619 400	657 058	222 726	36.0%	200 298	32.3%	158 687	24.2%	581 712	88.5%	138 442	67.9%	14.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 709	45 709	11 512	25.2%	10 251	22.4%	10 442	22.8%	32 206	70.5%	9 815	80.4%	6.4%
Service charges - sanitation revenue	5 421	5 421	1 401	25.8%	1 400	25.8%	1 429	26.4%	4 230	78.0%	1 274	75.0%	12.2%
Service charges - refuse revenue	14 327	14 327	4 800	33.5%	3 912	27.3%	4 020	28.1%	12 731	88.9%	3 046	62.7%	32.0%
Service charges - other	291	291	76	26.2%	73	25.0%	55	19.0%	204	70.1%	80	94.7%	(30.7%)
Rental of facilities and equipment	-	-	10	-	10	-	7	-	27	-	9	-	(21.9%)
Interest earned - external investments	30 374	30 374	9 421	31.0%	8 536	28.1%	10 525	34.7%	28 482	93.8%	9 109	78.9%	15.5%
Interest earned - outstanding debtors	276	276	6	2.3%	6	2.1%	6	2.1%	18	6.5%	7	8.7%	(18.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	490 849	490 849	185 320	37.8%	157 735	32.1%	109 733	22.4%	452 787	92.2%	107 328	90.4%	2.2%
Other own revenue	32 154	69 811	10 181	31.7%	18 375	57.1%	22 471	32.2%	51 027	73.1%	7 775	10.0%	189.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	644 059	644 059	151 821	23.6%	201 662	31.3%	155 755	24.2%	509 238	79.1%	126 914	59.1%	22.7%
Employee related costs	175 275	175 275	33 593	19.2%	41 208	23.5%	35 537	20.3%	110 339	63.0%	30 854	66.2%	15.2%
Remuneration of councillors	11 411	11 411	2 336	20.5%	2 421	21.2%	2 778	24.3%	7 535	66.0%	2 222	63.0%	25.0%
Debt impairment	3 637	3 637	909	25.0%	909	25.0%	909	25.0%	2 727	75.0%	948	75.0%	(4.1%)
Depreciation and asset impairment	52 920	52 920	13 230	25.0%	12 101	22.9%	12 854	24.3%	38 185	72.2%	11 540	72.7%	11.4%
Finance charges	16 656	16 656	5 195	31.2%	6 824	41.0%	4 381	26.3%	16 399	98.5%	6 719	66.6%	(34.8%)
Bulk purchases	40 533	40 533	10 020	24.7%	11 549	28.5%	11 237	27.7%	32 805	80.9%	9 754	76.5%	15.2%
Other Materials	503	503	45	8.9%	64	12.7%	65	13.0%	174	34.6%	80	49.4%	(18.0%)
Contracted services	109 793	109 781	26 788	24.4%	46 986	42.8%	8 806	8.0%	82 580	75.2%	21 997	67.2%	(60.0%)
Transfers and grants	12 563	8 262	-	-	-	-	7 563	91.5%	7 563	91.5%	-	24.6%	(100.0%)
Other expenditure	220 768	225 081	59 704	27.0%	79 601	36.1%	71 625	31.8%	210 930	93.7%	42 801	49.7%	67.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 658)	12 999	70 906		(1 364)		2 932		72 474		11 528		
Transfers recognised - capital	489 275	489 275	78 918	16.1%	161 392	33.0%	98 165	20.1%	338 475	69.2%	61 608	49.1%	59.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	464 617	502 274	149 824		160 029		101 097		410 949		73 136		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	464 617	502 274	149 824		160 029		101 097		410 949		73 136		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	464 617	502 274	149 824		160 029		101 097		410 949		73 136		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	464 617	502 274	149 824		160 029		101 097		410 949		73 136		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	512 245	549 902	29 537	5.8%	86 265	16.8%	92 608	16.8%	208 409	37.9%	41 252	27.8%	124.5%
National Government	490 275	490 275	26 512	5.4%	81 327	16.6%	88 194	18.0%	196 033	40.0%	30 618	29.8%	188.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 602	9.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	490 275	490 275	26 512	5.4%	81 327	16.6%	88 194	18.0%	196 033	40.0%	32 219	28.3%	173.7%
Borrowing	-	2 775	246	-	35	-	583	21.0%	865	31.2%	701	9.7%	(16.8%)
Internally generated funds	21 970	56 852	2 778	12.6%	4 902	22.3%	3 399	6.0%	11 079	19.5%	8 331	29.4%	(59.2%)
Public contributions and donations	-	-	-	-	-	-	432	-	432	-	-	-	(100.0%)
Capital Expenditure Standard Classification	512 245	549 902	29 537	5.8%	86 265	16.8%	92 608	16.8%	208 409	37.9%	41 252	27.8%	124.5%
Governance and Administration	3 860	11 650	80	2.1%	226	5.8%	202	1.7%	508	4.4%	886	17.5%	(77.2%)
Executive & Council	850	850	27	3.2%	75	8.9%	125	14.7%	228	26.8%	496	72.6%	(74.7%)
Budget & Treasury Office	1 660	1 660	10	.6%	-	-	23	1.4%	33	2.0%	23	16.1%	1.8%
Corporate Services	1 350	9 140	43	3.2%	150	11.1%	53	.6%	247	2.7%	367	14.2%	(85.5%)
Community and Public Safety	3 965	6 020	131	3.3%	49	1.2%	45	.8%	225	3.7%	(21)	57.6%	(317.1%)
Community & Social Services	2 265	1 769	106	4.7%	20	.9%	10	.5%	136	7.7%	(21)	65.5%	(146.3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	4 251	25	1.5%	29	1.7%	36	.8%	90	2.1%	-	2.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	170	170	23	13.5%	90	52.8%	9	5.4%	122	71.7%	22	1.4%	(57.9%)
Planning and Development	170	170	23	13.5%	90	52.8%	9	5.4%	122	71.7%	22	1.4%	(57.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	504 250	532 062	29 303	5.8%	85 900	17.0%	92 351	17.4%	207 554	39.0%	40 365	28.6%	128.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	499 350	511 964	28 588	5.7%	85 475	17.1%	91 123	17.8%	205 186	40.1%	37 062	29.4%	145.9%
Waste Water Management	4 550	10 329	707	15.5%	426	9.4%	1 228	11.9%	2 360	22.8%	3 303	25.4%	(62.8%)
Waste Management	350	9 769	8	2.3%	-	-	-	-	8	.1%	-	.7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 080 101	1 080 101	1 142 298	105.8%	839 080	77.7%	626 064	58.0%	2 607 442	241.4%	419 929	144.2%	49.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	59 173	59 173	16 485	27.9%	15 748	26.6%	15 746	26.6%	47 978	81.1%	14 653	76.1%	7.5%
Other revenue	10 154	10 154	811 243	7 989.4%	495 296	4 877.8%	334 887	3 298.1%	1 641 426	16 165.3%	197 536	140.2%	69.5%
Government - operating	490 849	490 849	200 145	40.8%	135 668	27.6%	96 888	19.7%	432 700	88.2%	103 494	135.4%	(6.4%)
Government - capital	489 275	489 275	108 280	22.1%	183 840	37.6%	171 795	35.1%	463 915	94.8%	92 615	441.4%	85.5%
Interest	30 650	30 650	6 145	20.0%	8 528	27.8%	6 749	22.0%	21 422	69.9%	11 632	92.0%	(42.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(587 502)	(587 502)	(528 210)	89.9%	(592 911)	100.9%	(501 891)	85.4%	(1 623 012)	276.3%	(270 527)	159.2%	85.5%
Suppliers and employees	(558 283)	(558 283)	(523 884)	93.8%	(587 834)	105.3%	(496 849)	89.0%	(1 608 567)	288.1%	(270 527)	167.3%	83.7%
Finance charges	(16 656)	(16 656)	-	-	(5 077)	30.5%	-	-	(5 077)	30.5%	-	11.0%	-
Transfers and grants	(12 563)	(12 563)	(4 326)	34.4%	-	-	(5 042)	40.1%	(9 368)	74.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	492 599	492 599	614 087	124.7%	246 169	50.0%	124 174	25.2%	984 430	199.8%	149 403	119.4%	(16.9%)
Cash Flow from Investing Activities													
Receipts	5 424	5 424	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	41	41	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 383	5 383	-	-	-	-	-	-	-	-	-	-	-
Payments	(512 245)	(512 245)	(142 913)	27.9%	(98 865)	19.3%	(99 399)	19.4%	(341 178)	66.6%	(96 863)	81.4%	2.6%
Capital assets	(512 245)	(512 245)	(142 913)	27.9%	(98 865)	19.3%	(99 399)	19.4%	(341 178)	66.6%	(96 863)	81.4%	2.6%
Net Cash from/(used) Investing Activities	(506 821)	(506 821)	(142 913)	28.2%	(98 865)	19.5%	(99 399)	19.6%	(341 178)	67.3%	(96 863)	82.3%	2.6%
Cash Flow from Financing Activities													
Receipts	866	866	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	866	866	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 529)	(9 529)	-	-	-	-	-	-	-	-	-	56.9%	-
Repayment of borrowing	(9 529)	(9 529)	-	-	-	-	-	-	-	-	-	56.9%	-
Net Cash from/(used) Financing Activities	(8 663)	(8 663)	-	-	-	-	-	-	-	-	-	64.2%	-
Net Increase/(Decrease) in cash held	(22 885)	(22 885)	471 174	(2 058.9%)	147 303	(643.7%)	24 775	(108.3%)	643 252	(2 810.8%)	52 539	(185.7%)	(52.8%)
Cash/cash equivalents at the year begin:	436 438	436 438	78 015	17.9%	549 189	125.8%	696 493	159.6%	78 015	17.9%	181 300	28.3%	284.2%
Cash/cash equivalents at the year end:	413 553	413 553	549 189	132.8%	696 493	168.4%	721 268	174.4%	721 268	174.4%	233 839	49.6%	208.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 769	7.7%	2 384	4.9%	1 302	2.7%	41 589	84.8%	49 044	84.5%	-	-	31 422	64.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	495	7.4%	225	3.4%	163	2.4%	5 789	86.8%	6 673	11.5%	-	-	3 928	58.0%
Receivables from Exchange Transactions - Waste Management	1 113	47.6%	698	29.9%	198	8.5%	328	14.0%	2 337	4.0%	-	-	255	10.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 376	9.3%	3 307	5.7%	1 663	2.9%	47 706	82.2%	58 053	100.0%	-	-	35 605	61.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 286	29.9%	669	15.6%	181	4.2%	2 160	50.3%	4 296	7.4%	-	-	-	-
Commercial	751	22.9%	434	13.2%	162	4.9%	1 934	58.9%	3 281	5.7%	-	-	255	7.0%
Households	3 339	6.6%	2 204	4.4%	1 320	2.6%	43 613	86.4%	50 476	86.9%	-	-	35 350	70.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 376	9.3%	3 307	5.7%	1 663	2.9%	47 706	82.2%	58 053	100.0%	-	-	35 605	61.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	435	73.2%	4	.7%	52	8.8%	103	17.3%	594	.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 671	44.3%	16 277	26.1%	7 669	12.3%	10 821	17.3%	62 437	99.1%
Total	28 106	44.6%	16 281	25.8%	7 721	12.2%	10 924	17.3%	63 031	100.0%

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	202 807	203 307	61 549	30.3%	76 773	37.9%	51 082	25.1%	189 404	93.2%	46 765	93.7%	9.2%
Property rates	26 770	26 770	2 653	9.9%	7 936	29.6%	7 960	29.7%	18 549	69.3%	8 720	85.0%	(8.7%)
Property rates - penalties and collection charges	-	-	1 403	-	2 852	-	2 225	-	6 480	-	2 286	79.6%	(2.7%)
Service charges - electricity revenue	14 713	14 713	2 270	15.4%	3 474	23.6%	3 320	22.6%	9 065	61.6%	2 921	66.0%	13.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 943	6 943	1 126	16.2%	1 531	22.1%	1 517	21.9%	4 175	60.1%	1 603	72.2%	(5.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	201	201	60	29.9%	69	34.2%	60	30.0%	189	94.1%	32	61.7%	86.1%
Interest earned - external investments	3 000	3 000	1 147	38.2%	902	30.1%	864	28.8%	2 914	97.1%	535	63.1%	61.6%
Interest earned - outstanding debtors	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	505	505	11	2.3%	3	.6%	8	1.5%	22	4.4%	24	21.0%	(67.5%)
Licences and permits	300	800	279	92.8%	277	92.2%	314	39.3%	870	108.7%	282	179.8%	11.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	143 970	143 970	52 210	36.3%	41 860	29.1%	42 990	29.9%	137 060	95.2%	29 509	113.4%	45.7%
Other own revenue	405	405	389	95.9%	17 868	4 408.1%	(8 177)	(2 017.3%)	10 080	2 486.7%	854	28.4%	(1 057.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	202 738	200 388	47 467	23.4%	60 317	29.8%	56 026	28.0%	163 810	81.7%	46 043	83.1%	21.7%
Employee related costs	60 614	60 614	15 057	24.8%	18 232	30.1%	15 264	25.2%	48 554	80.1%	13 537	76.3%	12.8%
Remuneration of councillors	11 292	11 292	2 410	21.3%	2 411	21.4%	2 806	24.9%	7 627	67.5%	2 285	70.5%	22.8%
Debt impairment	3 218	3 218	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	5 368	28.3%	5 497	28.9%	5 486	28.9%	16 351	86.1%	3 166	68.7%	73.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 556	12 056	2 964	23.6%	1 921	15.3%	2 024	16.8%	6 909	57.3%	1 870	58.6%	8.3%
Other Materials	19 180	16 530	2 268	11.8%	2 760	14.4%	4 286	25.9%	9 314	56.3%	2 767	67.7%	54.9%
Contracted services	15 345	18 495	6 371	41.5%	5 535	36.1%	5 699	30.8%	17 605	95.2%	5 179	80.5%	10.0%
Transfers and grants	19 600	19 600	-	-	-	-	-	-	-	-	1 144	1 058.6%	(100.0%)
Other expenditure	41 932	39 582	13 029	31.1%	23 961	57.1%	20 461	51.7%	57 451	145.1%	16 096	85.4%	27.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	69	2 919	14 082		16 456		(4 944)		25 593		722		
Transfers recognised - capital	82 112	74 529	5 763	7.0%	8 929	10.9%	13 309	17.9%	28 001	37.6%	4 674	31.1%	184.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 181	77 448	19 845		25 385		8 365		53 595		5 396		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 181	77 448	19 845		25 385		8 365		53 595		5 396		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 181	77 448	19 845		25 385		8 365		53 595		5 396		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 181	77 448	19 845		25 385		8 365		53 595		5 396		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	82 112	64 719	6 558	8.0%	12 901	15.7%	9 834	15.2%	29 293	45.3%	10 967	43.6%	(10.3%)
National Government	43 886	34 263	4 354	9.9%	6 476	14.8%	4 587	13.4%	15 418	45.0%	9 856	53.4%	(53.5%)
Provincial Government	-	-	268	-	1 766	-	2 934	-	4 969	-	125	-	2 248.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 886	34 263	4 622	10.5%	8 243	18.8%	7 522	22.0%	20 386	59.5%	9 981	53.6%	(24.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 226	30 456	1 723	4.5%	4 658	12.2%	2 312	7.6%	8 693	28.5%	985	17.4%	134.6%
Public contributions and donations	-	-	214	-	-	-	-	-	214	-	-	-	-
Capital Expenditure Standard Classification	82 112	64 719	6 558	8.0%	12 901	15.7%	9 834	15.2%	29 293	45.3%	10 967	43.6%	(10.3%)
Governance and Administration	1 300	1 300	438	33.7%	597	45.9%	135	10.4%	1 170	90.0%	827	66.8%	(83.6%)
Executive & Council	83	83	-	-	31	37.5%	135	163.1%	166	200.6%	18	7.2%	643.7%
Budget & Treasury Office	137	137	424	309.2%	397	290.1%	-	-	821	599.3%	416	639.3%	(100.0%)
Corporate Services	1 080	1 080	14	1.3%	168	15.6%	-	-	182	16.9%	393	35.0%	(100.0%)
Community and Public Safety	7 526	2 383	661	8.8%	10	.1%	48	2.0%	719	30.2%	154	4.8%	(69.0%)
Community & Social Services	5 453	1 713	482	8.8%	10	.2%	48	2.8%	539	31.5%	154	8.6%	(69.0%)
Sport And Recreation	1 544	670	16	1.0%	-	-	-	-	16	2.3%	-	-	-
Public Safety	529	-	164	31.0%	-	-	-	-	164	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	70 686	57 536	5 344	7.6%	11 905	16.8%	6 764	11.8%	24 014	41.7%	9 768	54.3%	(30.8%)
Planning and Development	25 423	17 273	1 270	5.0%	5 394	21.2%	4 255	24.6%	10 919	63.2%	2 260	95.0%	88.3%
Road Transport	45 263	40 263	4 075	9.0%	6 511	14.4%	2 509	6.2%	13 095	32.5%	7 508	31.8%	(66.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 600	3 500	115	4.4%	389	15.0%	2 887	82.5%	3 390	96.9%	218	1.7%	1 226.1%
Electricity	1 500	3 500	115	7.6%	389	25.9%	2 887	82.5%	3 390	96.9%	218	1.8%	1 226.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 100	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	231 320	714 002	116 216	50.2%	60 484	26.1%	66 473	9.3%	243 173	34.1%	135 217	120.9%	(50.8%)
Property rates, penalties and collection charges	22 862	17 400	7 416	32.4%	3 769	16.5%	3 156	18.1%	14 341	82.4%	2 615	22.8%	20.7%
Service charges	16 190	17 760	4 585	28.3%	4 369	27.0%	4 117	23.2%	13 071	73.6%	3 788	61.8%	8.7%
Other revenue	1 412	12 912	22 495	1 593.5%	6 315	447.3%	4 602	35.6%	33 413	258.8%	4 352	63.8%	5.7%
Government - operating	143 970	619 044	81 221	56.4%	45 741	31.8%	54 181	8.8%	181 143	29.3%	124 112	249.8%	(56.3%)
Government - capital	43 886	43 886	-	-	-	-	-	-	-	-	-	-	-
Interest	3 000	3 000	498	16.6%	289	9.6%	416	13.9%	1 204	40.1%	349	31.8%	19.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(180 520)	(171 820)	(42 099)	23.3%	(59 743)	33.1%	(50 540)	29.4%	(152 382)	88.7%	(43 162)	66.7%	17.1%
Suppliers and employees	(160 920)	(152 220)	(42 099)	26.2%	(59 743)	37.1%	(50 540)	33.2%	(152 382)	100.1%	(43 162)	67.3%	17.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 600)	(19 600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 800	542 182	74 117	145.9%	741	1.5%	15 933	2.9%	90 790	16.7%	92 056	302.9%	(82.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 112)	(65 119)	-	-	-	-	-	-	-	-	(73)	-	(100.0%)
Capital assets	(82 112)	(65 119)	-	-	-	-	-	-	-	-	(73)	-	(100.0%)
Net Cash from/(used) Investing Activities	(82 112)	(65 119)	-	-	-	-	-	-	-	-	(73)	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	16	-	25	-	16	-	57	-	12	144.4%	26.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16	-	25	-	16	-	57	-	12	144.4%	26.2%
Payments	-	(194)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(194)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(194)	16	-	25	-	16	(8.1%)	57	(29.2%)	12	144.4%	26.2%
Net Increase/(Decrease) in cash held	(31 312)	476 870	74 133	(236.8%)	766	(2.4%)	15 948	3.3%	90 847	19.1%	91 995	302.7%	(82.7%)
Cash/cash equivalents at the year begin:	59 798	29 057	29 057	48.6%	103 190	172.6%	103 956	357.8%	29 057	100.0%	100 360	55.8%	3.6%
Cash/cash equivalents at the year end:	28 486	505 927	103 190	362.2%	103 956	364.9%	119 904	23.7%	119 904	23.7%	192 355	169.9%	(37.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(1 027)	(45.0%)	1 101	48.3%	472	20.7%	1 734	76.1%	2 280	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 169)	(1.8%)	2 598	3.9%	1 849	2.8%	63 527	95.1%	66 805	57.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(130)	(.5%)	537	2.2%	387	1.6%	24 153	96.8%	24 947	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	-	775	3.5%	759	3.4%	20 748	93.1%	22 277	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	.2%	0	-	0	-	320	99.8%	321	.3%	-	-	-	-
Total By Income Source	(2 331)	(2.0%)	5 011	4.3%	3 467	3.0%	110 482	94.7%	116 630	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(480)	(28.4%)	141	8.3%	124	7.4%	1 904	112.7%	1 689	1.4%	-	-	-	-
Commercial	(514)	(1.1%)	2 349	5.0%	1 695	3.6%	43 162	92.4%	46 692	40.0%	-	-	-	-
Households	(1 337)	(2.0%)	2 522	3.7%	1 648	2.4%	65 096	95.8%	67 928	58.2%	-	-	-	-
Other	1	.2%	0	-	0	-	320	99.8%	321	.3%	-	-	-	-
Total By Customer Group	(2 331)	(2.0%)	5 011	4.3%	3 467	3.0%	110 482	94.7%	116 630	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	656	72.8%	246	27.2%	-	-	-	-	901	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(0)	100.0%	-	-	-	-	-	-	(0)	-
Total	656	72.8%	246	27.2%	-	-	-	-	901	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 263 206	1 273 091	300 649	23.8%	302 944	24.0%	333 608	26.2%	937 202	73.6%	303 032	73.1%	10.1%
Property rates	305 871	305 871	67 012	21.9%	82 202	26.9%	83 220	27.2%	232 434	76.0%	72 964	70.4%	14.1%
Property rates - penalties and collection charges	12 106	5 050	3 547	29.3%	(269)	(2.2%)	1 970	39.0%	5 247	103.9%	2 070	73.3%	(4.8%)
Service charges - electricity revenue	649 849	648 591	150 092	23.1%	165 643	25.5%	157 329	24.3%	473 063	72.9%	152 478	74.1%	3.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	58 563	58 563	11 125	19.0%	17 504	29.9%	14 417	24.6%	43 046	73.5%	13 126	73.7%	9.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 074	1 074	260	24.2%	255	23.8%	244	22.7%	759	70.7%	273	72.7%	(10.7%)
Interest earned - external investments	24 385	24 405	6 004	24.6%	4 607	18.9%	10 544	43.2%	21 155	86.7%	8 276	90.0%	27.4%
Interest earned - outstanding debtors	4 850	5 400	1 447	29.8%	1 242	25.6%	1 535	28.4%	4 224	78.2%	1 567	92.7%	(2.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 287	31 287	1 226	3.9%	368	1.2%	992	3.2%	2 586	8.3%	624	7.0%	59.0%
Licences and permits	180	183	23	13.0%	60	33.1%	51	27.9%	134	73.2%	27	80.4%	91.0%
Agency services	9 706	9 706	2 039	21.0%	1 985	20.5%	2 121	21.8%	6 145	63.3%	2 182	69.3%	(2.8%)
Transfers recognised - operational	119 022	123 283	48 236	40.5%	18 923	15.9%	51 936	42.1%	119 095	96.6%	38 985	85.6%	33.2%
Other own revenue	46 313	59 648	9 629	20.8%	10 425	22.5%	9 169	15.4%	29 223	49.0%	10 460	70.2%	(12.3%)
Gains on disposal of PPE	-	30	9	-	-	-	80	266.7%	89	298.2%	-	55.6%	(100.0%)
Operating Expenditure	1 263 177	1 273 059	273 714	21.7%	290 775	23.0%	266 054	20.9%	830 543	65.2%	237 228	63.8%	12.2%
Employee related costs	306 084	294 494	66 237	21.6%	71 474	23.4%	70 534	24.0%	208 244	70.7%	63 320	67.8%	11.4%
Remuneration of councillors	20 189	20 129	4 402	21.8%	4 401	21.8%	5 107	25.4%	13 909	69.1%	4 184	69.1%	22.1%
Debt impairment	11 372	35 372	518	4.6%	1 306	11.5%	805	2.3%	2 629	7.4%	354	81.9%	127.7%
Depreciation and asset impairment	71 082	73 912	12 138	17.1%	12 211	17.2%	12 583	17.0%	36 932	50.0%	17 002	63.6%	(26.0%)
Finance charges	26 033	26 033	1 311	5.0%	10 803	41.5%	1 225	4.7%	13 339	51.2%	1 492	50.2%	(17.9%)
Bulk purchases	496 944	490 000	144 394	29.1%	106 434	21.4%	110 609	22.6%	361 437	73.8%	95 821	73.6%	15.4%
Other Materials	44 342	47 364	7 947	17.9%	19 011	42.9%	11 255	23.8%	38 212	80.7%	10 280	62.8%	9.5%
Contracted services	31 118	30 422	4 972	16.0%	7 933	25.5%	2 999	9.9%	15 904	52.3%	3 364	56.5%	(10.9%)
Transfers and grants	42 494	46 114	2 344	5.5%	13 482	31.7%	9 156	19.9%	24 983	54.2%	-	36.3%	(100.0%)
Other expenditure	213 098	208 751	29 449	13.8%	43 720	20.5%	41 781	20.0%	114 950	55.1%	41 413	47.3%	.9%
Loss on disposal of PPE	423	468	3	.8%	-	-	-	-	3	.7%	-	1.8%	-
Surplus/(Deficit)	29	32	26 935		12 169		67 555		106 659		65 804		
Transfers recognised - capital	97 817	78 255	4 964	5.1%	52 300	53.5%	5 572	7.1%	62 835	80.3%	15 391	47.8%	(63.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 846	78 287	31 899		64 469		73 126		169 495		81 196		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	97 846	78 287	31 899		64 469		73 126		169 495		81 196		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 846	78 287	31 899		64 469		73 126		169 495		81 196		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 846	78 287	31 899		64 469		73 126		169 495		81 196		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	375 344	359 370	20 727	5.5%	70 102	18.7%	60 186	16.7%	151 014	42.0%	36 320	31.4%	65.7%
National Government	81 772	74 165	6 879	8.4%	24 927	30.5%	23 204	31.3%	55 010	74.2%	10 902	33.8%	112.8%
Provincial Government	1 545	1 590	550	35.6%	6 662	431.2%	-	-	7 212	453.6%	2 814	123.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	83 317	75 755	7 429	8.9%	31 590	37.9%	23 204	30.6%	62 222	82.1%	13 717	45.9%	69.2%
Borrowing	17 295	18 368	3 098	17.9%	11 003	63.6%	2 215	12.1%	16 316	88.8%	10 288	66.4%	(78.5%)
Internally generated funds	260 232	262 747	10 200	3.9%	27 509	10.6%	34 766	13.2%	72 475	27.6%	12 197	10.7%	185.0%
Public contributions and donations	14 500	2 500	-	-	-	-	-	-	-	-	119	-	(100.0%)
Capital Expenditure Standard Classification	375 344	359 370	20 727	5.5%	70 102	18.7%	60 186	16.7%	151 014	42.0%	36 320	31.4%	65.7%
Governance and Administration	32 335	22 685	1 698	5.3%	855	2.6%	6 518	28.7%	9 071	40.0%	4 343	31.2%	50.1%
Executive & Council	26 775	18 895	1 020	3.8%	180	.7%	6 092	32.2%	7 292	38.6%	3 872	36.0%	57.3%
Budget & Treasury Office	1 700	2 000	660	38.8%	205	12.1%	62	3.1%	927	46.3%	154	8.8%	(59.8%)
Corporate Services	3 860	1 790	19	.5%	470	12.2%	364	20.3%	853	47.6%	317	15.2%	14.8%
Community and Public Safety	43 267	33 602	3 496	8.1%	5 177	12.0%	2 998	8.9%	11 670	34.7%	1 982	22.0%	51.2%
Community & Social Services	11 239	20 603	2 348	20.9%	2 048	18.2%	2 212	10.7%	6 608	32.1%	6	14.0%	35 167.5%
Sport And Recreation	13 382	6 868	1 148	8.6%	1 921	14.4%	305	4.4%	3 374	49.1%	74	10.4%	313.2%
Public Safety	17 586	4 981	-	-	1 035	5.9%	502	10.1%	1 537	30.9%	1 870	41.3%	(73.2%)
Housing	1 060	1 150	-	-	173	16.3%	(21)	(1.8%)	152	13.2%	32	5.0%	(166.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	185 402	194 881	8 214	4.4%	31 753	17.1%	45 059	23.1%	85 025	43.6%	20 482	35.7%	120.0%
Planning and Development	20 797	12 220	559	2.7%	7 002	33.7%	36	.3%	7 597	62.2%	4	7.5%	696.0%
Road Transport	164 605	182 662	7 655	4.7%	24 750	15.0%	45 023	24.6%	77 428	42.4%	20 477	38.2%	119.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	114 340	108 202	7 319	6.4%	32 317	28.3%	5 611	5.2%	45 247	41.8%	9 513	28.9%	(41.0%)
Electricity	112 538	106 747	7 319	6.5%	32 317	28.7%	5 611	5.3%	45 247	42.4%	10 569	29.4%	(46.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 803	1 455	-	-	-	-	-	-	-	-	(1 056)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 281 117	1 265 207	320 663	25.0%	314 053	24.5%	348 029	27.5%	982 746	77.7%	282 362	79.7%	23.3%
Property rates, penalties and collection charges	316 224	309 168	64 866	20.5%	75 941	24.0%	84 434	27.3%	225 240	72.9%	74 896	77.1%	12.7%
Service charges	673 248	669 213	148 572	22.1%	145 854	21.7%	158 159	23.6%	452 585	67.6%	145 768	72.3%	8.5%
Other revenue	60 816	59 873	22 260	36.6%	26 711	43.9%	32 011	53.5%	80 981	135.3%	17 850	89.0%	79.3%
Government - operating	119 022	123 283	52 517	44.1%	37 721	31.7%	32 620	26.5%	122 858	99.7%	17 003	88.6%	91.9%
Government - capital	83 317	75 755	24 481	29.4%	20 000	24.0%	31 220	41.2%	75 701	99.9%	21 267	143.7%	46.8%
Interest	28 491	27 915	7 968	28.0%	7 826	27.5%	9 585	34.3%	25 379	90.9%	5 577	79.6%	71.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 058 494)	(1 107 634)	(298 926)	28.2%	(267 887)	25.3%	(255 648)	23.1%	(822 461)	74.3%	(221 231)	69.8%	15.6%
Suppliers and employees	(1 031 961)	(1 075 001)	(298 926)	29.0%	(252 202)	24.4%	(254 558)	23.7%	(805 686)	74.9%	(219 739)	70.8%	15.8%
Finance charges	(26 033)	(26 033)	-	-	(12 114)	46.5%	-	-	(12 114)	46.5%	(1 492)	50.2%	(100.0%)
Transfers and grants	(500)	(6 600)	-	-	(3 571)	714.1%	(1 090)	16.5%	(4 661)	70.6%	-	48.9%	(100.0%)
Net Cash from/(used) Operating Activities	222 623	157 573	21 737	9.8%	46 166	20.7%	92 382	58.6%	160 285	101.7%	61 131	571.4%	51.1%
Cash Flow from Investing Activities													
Receipts	10 500	(3 299)	9	.1%	-	-	-	-	9	(.3%)	4 692	.8%	(100.0%)
Proceeds on disposal of PPE	10 500	500	9	.1%	-	-	-	-	9	1.9%	-	10.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(3 799)	-	-	-	-	-	-	-	-	4 692	(24.6%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 344)	(359 370)	(20 727)	5.5%	(70 102)	18.7%	(60 190)	16.7%	(151 018)	42.0%	(36 320)	31.4%	65.7%
Capital assets	(375 344)	(359 370)	(20 727)	5.5%	(70 102)	18.7%	(60 190)	16.7%	(151 018)	42.0%	(36 320)	31.4%	65.7%
Net Cash from/(used) Investing Activities	(364 844)	(362 669)	(20 717)	5.7%	(70 102)	19.2%	(60 190)	16.6%	(151 009)	41.6%	(31 629)	45.2%	90.3%
Cash Flow from Financing Activities													
Receipts	16 896	46 387	13 765	81.5%	28 640	169.5%	6 045	13.0%	48 450	104.4%	28 673	85.2%	(78.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 108	44 599	13 437	88.9%	25 683	170.0%	5 479	12.3%	44 599	100.0%	28 215	85.3%	(80.6%)
Increase (decrease) in consumer deposits	1 788	1 788	328	18.3%	2 957	165.4%	566	31.7%	3 851	215.4%	458	75.6%	23.5%
Payments	(13 949)	(18 396)	(8 976)	64.3%	(3 729)	26.7%	-	-	(12 705)	69.1%	(3 157)	59.1%	(100.0%)
Repayment of borrowing	(13 949)	(18 396)	(8 976)	64.3%	(3 729)	26.7%	-	-	(12 705)	69.1%	(3 157)	59.1%	(100.0%)
Net Cash from/(used) Financing Activities	2 947	27 991	4 789	162.5%	24 911	845.3%	6 045	21.6%	35 745	127.7%	25 516	91.1%	(76.3%)
Net Increase/(Decrease) in cash held	(139 274)	(177 105)	5 809	(4.2%)	975	(.7%)	38 237	(21.6%)	45 021	(25.4%)	55 019	(34.6%)	(30.5%)
Cash/cash equivalents at the year begin:	420 164	540 391	540 391	128.6%	546 200	130.0%	547 175	101.3%	540 391	100.0%	550 339	100.0%	(.6%)
Cash/cash equivalents at the year end:	280 890	363 286	546 200	194.5%	547 175	194.8%	585 412	161.1%	585 412	161.1%	605 358	168.1%	(3.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 340	50.0%	2 333	6.0%	1 713	4.4%	15 315	39.6%	38 701	26.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 087	22.7%	4 925	7.9%	4 285	6.9%	38 857	62.5%	62 154	41.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 687	18.6%	564	6.2%	471	5.2%	6 335	69.9%	9 056	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	51	.5%	42	.4%	10 947	99.2%	11 039	7.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 087	4.8%	914	4.0%	814	3.6%	19 793	87.6%	22 607	15.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 572)	(29.7%)	(1 075)	(20.3%)	(474)	(8.9%)	8 417	158.9%	5 296	3.6%	-	-	-	-
Total By Income Source	34 630	23.3%	7 711	5.2%	6 850	4.6%	99 663	67.0%	148 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 439	16.1%	124	1.4%	94	1.1%	7 278	81.5%	8 935	6.0%	-	-	-	-
Commercial	10 500	34.8%	2 305	7.6%	2 176	7.2%	15 150	50.3%	30 131	20.2%	-	-	-	-
Households	21 198	20.0%	5 170	4.9%	4 372	4.1%	75 135	71.0%	105 876	71.1%	-	-	-	-
Other	1 494	38.2%	111	2.8%	207	5.3%	2 099	53.7%	3 911	2.6%	-	-	-	-
Total By Customer Group	34 630	23.3%	7 711	5.2%	6 850	4.6%	99 663	67.0%	148 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	41 250	100.0%	-	-	-	-	-	-	41 250	39.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 835	100.0%	-	-	-	-	-	-	2 835	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 323	100.0%	-	-	-	-	-	-	3 323	3.2%
Loan repayments	1 599	100.0%	-	-	-	-	-	-	1 599	1.5%
Trade Creditors	4 709	86.4%	345	6.3%	279	5.1%	116	2.1%	5 448	5.2%
Auditor-General	94	100.0%	-	-	-	-	-	-	94	.1%
Other	43 786	88.8%	4 945	10.0%	575	1.2%	-	-	49 307	47.5%
Total	97 596	94.0%	5 290	5.1%	854	.8%	116	.1%	103 856	100.0%

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	125 402	127 172	51 309	40.9%	28 702	22.9%	45 399	35.7%	125 410	98.6%	27 307	97.5%	66.3%
Property rates	7 417	7 417	2 980	40.2%	2 165	29.2%	2 247	30.3%	7 392	99.7%	1 029	75.0%	118.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	362	200	45	12.4%	54	15.1%	60	30.1%	159	79.7%	44	90.1%	35.1%
Interest earned - external investments	1 565	5 000	1 577	100.8%	1 704	108.9%	1 595	31.9%	4 876	97.5%	1 479	101.8%	7.8%
Interest earned - outstanding debtors	945	420	95	10.0%	117	12.3%	102	24.2%	313	74.5%	154	95.4%	(33.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 943	113 785	46 543	40.5%	24 550	21.4%	41 332	36.3%	112 425	98.8%	24 032	98.5%	72.0%
Other own revenue	170	350	69	40.6%	113	66.3%	63	18.1%	245	70.0%	568	253.4%	(88.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	115 992	111 951	18 603	16.0%	28 707	24.7%	19 707	17.6%	67 017	59.9%	25 519	67.3%	(22.8%)
Employee related costs	34 734	30 651	6 831	19.7%	8 082	23.3%	7 154	23.3%	22 067	72.0%	7 170	82.3%	(.2%)
Remuneration of councillors	10 331	10 331	2 368	22.9%	2 393	23.2%	2 771	26.8%	7 532	72.9%	2 251	69.6%	23.1%
Debt impairment	3 409	3 000	-	-	958	28.1%	-	-	958	31.9%	-	-	-
Depreciation and asset impairment	14 472	14 472	-	-	6 808	47.0%	-	-	6 808	47.0%	7 112	58.3%	(100.0%)
Finance charges	50	-	4	8.3%	1	2.6%	-	-	5	-	9	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 696	10 136	1 619	11.8%	1 870	13.7%	2 057	20.3%	5 547	54.7%	1 369	41.2%	50.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 300	43 361	7 781	19.8%	8 596	21.9%	7 725	17.8%	24 102	55.6%	7 607	69.7%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 410	15 221	32 706		(4)		25 692		58 393		1 788		
Transfers recognised - capital	52 517	63 675	10 912	20.8%	10 427	19.9%	14 081	22.1%	35 420	55.6%	19 740	74.1%	(28.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 927	78 896	43 618		10 423		39 773		93 813		21 529		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 927	78 896	43 618		10 423		39 773		93 813		21 529		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 927	78 896	43 618		10 423		39 773		93 813		21 529		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 927	78 896	43 618		10 423		39 773		93 813		21 529		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	61 927	64 667	8 929	14.4%	9 444	15.3%	12 435	19.2%	30 808	47.6%	25 131	43.3%	(50.5%)
National Government	52 517	52 517	6 764	12.9%	9 181	17.5%	11 043	21.0%	26 987	51.4%	17 532	177.5%	(37.0%)
Provincial Government	-	5 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 517	57 517	6 764	12.9%	9 181	17.5%	11 043	19.2%	26 987	46.9%	17 532	57.9%	(37.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 410	7 150	2 165	23.0%	263	2.8%	-	-	2 428	34.0%	7 599	19.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	1 393	-	1 393	-	-	-	(100.0%)
Capital Expenditure Standard Classification	61 927	64 667	8 929	14.4%	9 444	15.3%	12 435	19.2%	30 808	47.6%	25 131	43.3%	(50.5%)
Governance and Administration	960	1 520	10	1.0%	187	19.5%	61	4.0%	258	17.0%	5 385	79.7%	(98.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	31.1%	-
Budget & Treasury Office	160	250	-	-	126	78.7%	31	12.2%	157	62.6%	23	53.5%	30.5%
Corporate Services	800	1 270	10	1.2%	61	7.7%	31	2.4%	102	8.0%	5 362	80.9%	(99.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 187	49 147	7 295	22.7%	7 993	24.8%	9 971	20.3%	25 260	51.4%	7 002	23.6%	42.4%
Planning and Development	780	830	0	.1%	76	9.7%	-	-	76	9.2%	2 534	47.0%	(100.0%)
Road Transport	31 407	48 317	7 295	23.2%	7 917	25.2%	9 971	20.6%	25 184	52.1%	4 468	21.5%	123.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 000	14 000	1 624	18.0%	1 263	14.0%	2 402	17.2%	5 290	37.8%	12 743	73.0%	(81.1%)
Electricity	9 000	14 000	1 624	18.0%	1 263	14.0%	2 402	17.2%	5 290	37.8%	12 743	73.0%	(81.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 780	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	174 640	174 640	75 287	43.1%	28 167	16.1%	72 021	41.2%	175 474	100.5%	34 047	99.3%	111.5%
Property rates, penalties and collection charges	4 450	4 450	4 004	90.0%	1 492	33.5%	839	18.8%	6 334	142.3%	175	49.7%	379.1%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	220	220	1 562	711.4%	1 908	869.1%	131	59.7%	3 600	1 640.3%	4 173	-	(96.9%)
Government - operating	114 943	114 943	49 900	43.4%	6 108	5.3%	42 349	36.8%	98 357	85.6%	22 727	99.6%	86.3%
Government - capital	52 517	52 517	18 373	35.0%	16 992	32.4%	27 152	51.7%	62 517	119.0%	5 548	85.8%	389.4%
Interest	2 510	2 510	1 448	57.7%	1 667	66.4%	1 550	61.8%	4 666	185.9%	1 424	100.4%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 992)	(115 992)	(22 491)	19.4%	(23 186)	20.0%	(15 774)	13.6%	(61 451)	53.0%	(21 574)	83.0%	(26.9%)
Suppliers and employees	(115 942)	(115 942)	(22 486)	19.4%	(23 185)	20.0%	(15 774)	13.6%	(61 445)	53.0%	(21 565)	83.1%	(26.9%)
Finance charges	(50)	(50)	(4)	8.3%	(1)	2.6%	-	-	(5)	10.9%	(9)	58.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	58 648	58 648	52 796	90.0%	4 981	8.5%	56 247	95.9%	114 024	194.4%	12 472	115.9%	351.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 727)	(64 727)	(8 929)	13.8%	(9 484)	14.7%	(12 407)	19.2%	(30 820)	47.6%	(24 419)	68.2%	(49.2%)
Capital assets	(64 727)	(64 727)	(8 929)	13.8%	(9 484)	14.7%	(12 407)	19.2%	(30 820)	47.6%	(24 419)	68.2%	(49.2%)
Net Cash from/(used) Investing Activities	(64 727)	(64 727)	(8 929)	13.8%	(9 484)	14.7%	(12 407)	19.2%	(30 820)	47.6%	(24 419)	68.2%	(49.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(800)	(800)	(73)	9.2%	(59)	7.4%	-	-	(133)	16.6%	(68)	-	(100.0%)
Repayment of borrowing	(800)	(800)	(73)	9.2%	(59)	7.4%	-	-	(133)	16.6%	(68)	-	(100.0%)
Net Cash from/(used) Financing Activities	(800)	(800)	(73)	9.2%	(59)	7.4%	-	-	(133)	16.6%	(68)	-	(100.0%)
Net Increase/(Decrease) in cash held	(6 879)	(6 879)	43 794	(636.7%)	(4 563)	66.3%	43 840	(637.3%)	83 072	(1 207.7%)	(12 015)	380.8%	(464.9%)
Cash/cash equivalents at the year begin:	58 456	58 456	76 667	131.2%	120 461	206.1%	115 898	198.3%	76 667	131.2%	114 728	2 413.4%	1.0%
Cash/cash equivalents at the year end:	51 577	51 577	120 461	233.6%	115 898	224.7%	159 739	309.7%	159 739	309.7%	102 713	716.9%	55.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	394	5.5%	259	3.6%	247	3.4%	6 314	87.5%	7 214	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	10.7%	(0)	1.4%	(0)	.4%	(13)	87.5%	(15)	(.2%)	-	-	-	-
Total By Income Source	392	5.4%	258	3.6%	247	3.4%	6 301	87.5%	7 199	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	4.0%	61	3.2%	55	2.9%	1 727	90.0%	1 920	26.7%	-	-	-	-
Commercial	280	6.7%	162	3.9%	157	3.8%	3 550	85.6%	4 149	57.6%	-	-	-	-
Households	26	2.6%	25	2.5%	25	2.5%	932	92.4%	1 009	14.0%	-	-	-	-
Other	10	8.4%	10	8.3%	10	8.0%	91	75.2%	121	1.7%	-	-	-	-
Total By Customer Group	392	5.4%	258	3.6%	247	3.4%	6 301	87.5%	7 199	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	100 796	108 217	36 299	36.0%	36 921	36.6%	24 600	22.7%	97 820	90.4%	19 702	63.2%	24.9%
Property rates	11 667	16 172	2 310	19.8%	3 465	29.7%	3 480	21.5%	9 255	57.2%	2 245	74.7%	55.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 090	923	289	26.5%	242	22.2%	175	19.0%	706	76.5%	242	71.9%	(27.7%)
Interest earned - external investments	1 500	1 961	259	17.3%	571	38.1%	633	32.3%	1 464	74.7%	268	62.2%	136.4%
Interest earned - outstanding debtors	350	2 328	451	129.0%	800	228.5%	561	24.1%	1 812	77.8%	325	325.5%	72.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	85 966	85 966	32 731	38.1%	31 885	37.1%	19 380	22.5%	83 996	97.7%	16 546	67.5%	17.1%
Other own revenue	223	867	259	116.3%	(41)	(18.6%)	370	42.7%	588	67.7%	76	2.7%	387.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 403	93 546	24 717	24.9%	24 033	24.2%	16 658	17.8%	65 408	69.9%	20 718	66.9%	(19.6%)
Employee related costs	29 491	25 914	6 517	22.1%	7 538	25.6%	5 307	20.5%	19 361	74.7%	5 405	70.2%	(1.8%)
Remuneration of councillors	5 746	6 519	1 488	25.9%	1 420	24.7%	1 922	29.5%	4 830	74.1%	1 435	69.8%	34.0%
Debt impairment	4 500	1 500	-	-	-	-	857	57.1%	857	57.1%	-	-	(100.0%)
Depreciation and asset impairment	12 113	13 152	2 572	21.2%	2 560	21.1%	1 709	13.0%	6 842	52.0%	1 536	14.4%	11.3%
Finance charges	3 058	1 507	245	8.0%	415	13.6%	358	23.8%	1 018	67.6%	176	-	104.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 502	7 531	1 239	13.0%	2 422	25.5%	1 753	23.3%	5 415	71.9%	2 711	110.4%	(35.3%)
Transfers and grants	1 680	9 581	6 456	384.2%	2 272	135.2%	318	3.3%	9 046	94.4%	1 806	179.7%	(82.4%)
Other expenditure	33 313	27 841	6 199	18.6%	7 406	22.2%	4 434	15.9%	18 039	64.8%	7 649	67.5%	(42.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 393	14 671	11 582		12 888		7 942		32 412		(1 016)		
Transfers recognised - capital	21 689	37 176	-	-	8 292	38.2%	5 335	14.4%	13 627	36.7%	-	108.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 082	51 847	11 582		21 180		13 277		46 039		(1 016)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 082	51 847	11 582		21 180		13 277		46 039		(1 016)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 082	51 847	11 582		21 180		13 277		46 039		(1 016)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 082	51 847	11 582		21 180		13 277		46 039		(1 016)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	39 330	32 365	4 203	10.7%	7 303	18.6%	5 554	17.2%	17 059	52.7%	3 468	35.7%	60.1%
National Government	29 689	21 689	-	-	4 648	15.7%	5 335	24.6%	9 983	46.0%	2 918	45.1%	82.8%
Provincial Government	-	-	127	-	1 039	-	166	-	1 332	-	261	64.8%	(36.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 689	21 689	127	.4%	5 687	19.2%	5 500	25.4%	11 314	52.2%	3 179	46.7%	73.0%
Borrowing	7 600	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 041	10 676	4 076	199.7%	1 616	79.2%	53	.5%	5 745	53.8%	289	18.4%	(81.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	39 330	32 365	4 203	10.7%	7 303	18.6%	5 554	17.2%	17 059	52.7%	3 468	35.7%	60.1%
Governance and Administration	2 250	32 365	453	20.2%	165	7.3%	53	.2%	672	2.1%	344	4.7%	(84.5%)
Executive & Council	1 375	32 365	-	-	-	-	-	-	-	-	99	2.4%	(100.0%)
Budget & Treasury Office	150	-	156	103.7%	-	-	13	-	169	-	216	21.9%	(94.0%)
Corporate Services	725	-	298	41.1%	165	22.8%	40	-	503	-	29	-	38.9%
Community and Public Safety	491	-	127	25.8%	1 789	364.3%	166	-	2 081	-	394	-	(57.9%)
Community & Social Services	491	-	127	25.8%	1 789	364.3%	166	-	2 081	-	394	-	(57.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 839	-	3 623	15.9%	5 349	23.4%	5 335	-	14 306	-	2 731	-	95.4%
Planning and Development	-	-	-	-	150	-	-	-	150	-	-	-	-
Road Transport	22 839	-	3 623	15.9%	5 199	22.8%	5 335	-	14 156	-	2 731	-	95.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	13 000	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	750	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	117 040	119 633	43 325	37.0%	31 392	26.8%	42 304	35.4%	117 021	97.8%	32 930	115.4%	28.5%
Property rates, penalties and collection charges	6 571	12 557	171	2.6%	4 878	74.2%	5 523	44.0%	10 572	84.2%	2 245	42.1%	146.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 314	1 730	931	70.8%	167	12.7%	600	34.7%	1 698	98.2%	344	10.5%	74.3%
Government - operating	85 966	81 696	37 062	43.1%	20 775	24.2%	23 859	29.2%	81 696	100.0%	16 665	95.9%	43.2%
Government - capital	21 689	21 689	5 000	23.1%	5 000	23.1%	11 689	53.9%	21 689	100.0%	13 082	-	(10.6%)
Interest	1 500	1 961	161	10.7%	571	38.1%	633	32.3%	1 366	69.7%	594	64.7%	6.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 409)	(80 729)	(63 625)	83.3%	(59 488)	77.9%	(68 385)	84.7%	(191 498)	237.2%	(19 262)	70.7%	255.0%
Suppliers and employees	(71 671)	(43 307)	(56 466)	78.8%	(56 860)	79.3%	(67 773)	156.5%	(181 100)	418.2%	(17 110)	68.2%	296.1%
Finance charges	(3 058)	-	(297)	9.7%	(574)	18.8%	(359)	-	(1 230)	-	(340)	-	5.5%
Transfers and grants	(1 680)	(37 422)	(6 861)	408.3%	(2 053)	122.2%	(253)	.7%	(9 168)	24.5%	(1 811)	146.9%	(86.0%)
Net Cash from/(used) Operating Activities	40 631	38 903	(20 300)	(50.0%)	(28 096)	(69.1%)	(26 081)	(67.0%)	(74 476)	(191.4%)	13 668	419.1%	(290.8%)
Cash Flow from Investing Activities													
Receipts	240	-	43 200	18 000.0%	33 694	14 039.2%	52 800	-	129 694	-	(15)	-	(346 534.0%)
Proceeds on disposal of PPE	240	-	43 200	18 000.0%	33 694	14 039.2%	52 800	-	129 694	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(15)	-	(100.0%)
Payments	(39 330)	(32 364)	(4 439)	11.3%	(7 812)	19.9%	(4 808)	14.9%	(17 059)	52.7%	(3 468)	68.9%	38.6%
Capital assets	(39 330)	(32 364)	(4 439)	11.3%	(7 812)	19.9%	(4 808)	14.9%	(17 059)	52.7%	(3 468)	68.9%	38.6%
Net Cash from/(used) Investing Activities	(39 090)	(32 364)	38 761	(99.2%)	25 882	(66.2%)	47 992	(148.3%)	112 635	(348.0%)	(3 483)	(33.3%)	(1 477.8%)
Cash Flow from Financing Activities													
Receipts	7 600	-	-	-	-	-	-	-	-	-	62	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 600	-	-	-	-	-	-	-	-	-	62	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 762)	(7 031)	(1 445)	38.4%	(1 994)	53.0%	(1 745)	24.8%	(5 183)	73.7%	(724)	-	141.1%
Repayment of borrowing	(3 762)	(7 031)	(1 445)	38.4%	(1 994)	53.0%	(1 745)	24.8%	(5 183)	73.7%	(724)	-	141.1%
Net Cash from/(used) Financing Activities	3 839	(7 031)	(1 445)	(37.6%)	(1 994)	(52.0%)	(1 745)	24.8%	(5 183)	73.7%	(662)	-	163.5%
Net Increase/(Decrease) in cash held	5 379	(492)	17 016	316.3%	(4 208)	(78.2%)	20 167	(4 099.7%)	32 975	(6 703.5%)	9 523	(437.4%)	111.8%
Cash/cash equivalents at the year begin:	35 039	15 693	15 693	44.8%	32 709	93.3%	28 501	181.6%	15 693	100.0%	79 357	100.1%	(64.1%)
Cash/cash equivalents at the year end:	40 418	15 201	32 709	80.9%	28 501	70.5%	48 668	320.2%	48 668	320.2%	88 880	390.9%	(45.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 015	5.2%	1 005	5.2%	762	3.9%	16 659	85.7%	19 440	100.0%	-	-	-	-
Total By Income Source	1 015	5.2%	1 005	5.2%	762	3.9%	16 659	85.7%	19 440	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	634	12.9%	631	12.9%	517	10.5%	3 123	63.7%	4 905	25.2%	-	-	-	-
Commercial	279	2.7%	266	2.6%	257	2.5%	9 501	92.2%	10 304	53.0%	-	-	-	-
Households	15	10.0%	15	10.0%	15	10.0%	103	69.9%	147	.8%	-	-	-	-
Other	87	2.1%	93	2.3%	(27)	(.7%)	3 932	96.3%	4 085	21.0%	-	-	-	-
Total By Customer Group	1 015	5.2%	1 005	5.2%	762	3.9%	16 659	85.7%	19 440	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(149)	(37.7%)	236	59.8%	1	.3%	306	77.5%	395	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(149)	(37.7%)	236	59.8%	1	.3%	306	77.5%	395	100.0%

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	593 167	664 304	196 470	33.1%	174 232	29.4%	145 184	21.9%	515 886	77.7%	136 905	78.6%	6.0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 254	95 679	25 397	21.5%	21 399	18.1%	23 261	24.3%	70 057	73.2%	24 319	64.2%	(4.4%)
Service charges - sanitation revenue	59 439	58 580	15 529	26.1%	13 236	22.3%	17 044	29.1%	45 809	78.2%	13 486	64.5%	26.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	3 307	68 670	-	-	1 335	40.4%	609	.9%	1 944	2.8%	323	35.9%	88.5%
Rental of facilities and equipment	19	16	-	-	8	42.8%	2	11.5%	10	61.5%	0	42.9%	299.1%
Interest earned - external investments	4 377	3 547	1 248	28.5%	229	5.2%	2 270	64.0%	3 747	105.6%	502	62.3%	352.5%
Interest earned - outstanding debtors	21 000	18 893	4 549	21.7%	5 139	24.5%	4 573	24.2%	14 261	75.5%	3 742	58.6%	22.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 600	754	-	-	377	23.6%	739	98.0%	1 116	148.0%	725	90.1%	2.0%
Transfers recognised - operational	366 590	369 390	144 137	39.3%	118 913	32.4%	107 331	29.1%	370 380	100.3%	90 567	89.4%	18.5%
Other own revenue	18 582	48 775	5 610	30.2%	13 597	73.2%	(10 645)	(21.8%)	8 562	17.6%	3 241	41.3%	(428.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	590 998	663 399	145 291	24.6%	179 328	30.3%	129 138	19.5%	453 757	68.4%	130 666	66.8%	(1.2%)
Employee related costs	186 176	187 057	40 184	21.6%	50 253	27.0%	18 586	9.9%	109 024	58.3%	35 338	72.6%	(47.4%)
Remuneration of councillors	8 788	10 098	2 453	27.9%	2 262	25.7%	788	7.8%	5 502	54.5%	1 803	69.3%	(56.3%)
Debt impairment	37 714	42 798	9 428	25.0%	9 428	25.0%	6 109	14.3%	24 966	58.3%	5 103	75.0%	19.7%
Depreciation and asset impairment	60 581	64 817	15 913	26.3%	21 093	34.8%	13 112	20.2%	50 117	77.3%	21 700	86.1%	(39.6%)
Finance charges	10 679	-	3 500	32.8%	954	8.9%	(2 534)	-	1 920	-	5 036	78.9%	(150.3%)
Bulk purchases	40 320	68 527	16 915	42.0%	15 254	37.8%	8 530	12.4%	40 699	59.4%	17 880	70.1%	(52.3%)
Other Materials	50 850	56 867	8 956	17.6%	8 042	15.8%	7 432	13.1%	24 431	43.0%	-	-	(100.0%)
Contracted services	53 153	60 040	10 663	20.1%	30 151	56.7%	17 955	29.9%	58 769	97.9%	7 053	46.7%	154.6%
Transfers and grants	36 447	37 869	6 436	17.7%	11 931	32.7%	13 043	34.4%	31 409	82.9%	14 279	86.0%	(8.7%)
Other expenditure	106 292	135 326	30 842	29.0%	29 960	28.2%	46 116	34.1%	106 918	79.0%	22 475	54.4%	105.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 169	905	51 179		(5 096)		16 046		62 130		6 239		
Transfers recognised - capital	437 502	459 912	56 583	12.9%	79 623	18.2%	128 677	28.0%	264 882	57.6%	89 676	56.0%	43.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	6 100	-	-	-	-	(5 351)	(87.7%)	(5 351)	(87.7%)	3 286	89.6%	(262.8%)
Surplus/(Deficit) after capital transfers and contributions	439 671	466 917	107 762		74 527		139 372		321 661		99 202		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 671	466 917	107 762		74 527		139 372		321 661		99 202		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 671	466 917	107 762		74 527		139 372		321 661		99 202		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 671	466 917	107 762		74 527		139 372		321 661		99 202		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	424 487	452 944	53 347	12.6%	106 061	25.0%	125 076	27.6%	284 484	62.8%	93 297	65.0%	34.1%
National Government	273 102	268 186	44 360	16.2%	80 039	29.3%	68 734	25.6%	193 133	72.0%	49 344	57.1%	39.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	18 167	-	-	-	-	-	-	-	-	2 928	104.0%	(100.0%)
Transfers recognised - capital	290 646	286 352	44 360	15.3%	80 039	27.5%	68 734	24.0%	193 133	67.4%	52 272	60.5%	31.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 169	48 902	5 836	25.2%	(76)	(.3%)	8 737	17.9%	14 497	29.6%	10 179	75.8%	(14.2%)
Public contributions and donations	110 672	117 689	3 150	2.8%	26 097	23.6%	47 606	40.5%	76 853	65.3%	30 845	75.0%	54.3%
Capital Expenditure Standard Classification	424 487	452 944	53 347	12.6%	106 061	25.0%	125 076	27.6%	284 484	62.8%	93 297	65.0%	34.1%
Governance and Administration	20 734	31 455	5 673	27.4%	(168)	(.8%)	8 452	26.9%	13 956	44.4%	7 017	63.2%	20.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 531	22 793	3 449	29.9%	1 653	14.3%	6 694	29.4%	11 797	51.8%	6 452	88.3%	3.7%
Corporate Services	9 203	8 663	2 224	24.2%	(1 822)	(19.8%)	1 757	20.3%	2 159	24.9%	564	15.1%	211.3%
Community and Public Safety	150	125	-	-	-	-	-	-	-	-	-	30.0%	-
Community & Social Services	30	125	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	35.0%	-
Public Safety	120	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 856	1 856	-	-	326	17.6%	958	51.6%	1 284	69.2%	1 768	117.2%	(45.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 856	1 856	-	-	326	17.6%	958	51.6%	1 284	69.2%	1 768	132.0%	(45.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	401 747	419 508	47 674	11.9%	105 903	26.4%	115 667	27.6%	269 244	64.2%	84 512	64.9%	36.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	324 651	380 208	46 677	14.4%	91 985	28.3%	116 598	30.7%	255 260	67.1%	73 584	62.6%	58.5%
Waste Water Management	77 096	39 300	997	1.3%	13 918	18.1%	(931)	(2.4%)	13 984	35.6%	10 928	75.6%	(108.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	977 054	1 081 679	302 919	31.0%	341 720	35.0%	178 972	16.5%	823 611	76.1%	306 865	78.5%	(41.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	132 635	183 697	21 965	16.6%	23 267	17.5%	20 389	11.1%	65 621	35.7%	23 161	48.2%	(12.0%)
Other revenue	20 200	46 240	2 450	12.1%	14 706	72.8%	69 616	150.6%	86 773	187.7%	4 981	37.3%	1 297.5%
Government - operating	366 590	369 390	156 123	42.6%	119 914	32.7%	-	-	276 036	74.7%	104 685	88.3%	(100.0%)
Government - capital	437 502	459 912	121 075	27.7%	183 296	41.9%	87 287	19.0%	391 658	85.2%	173 536	86.1%	(49.7%)
Interest	20 127	22 440	1 305	6.5%	538	2.7%	1 680	7.5%	3 524	15.7%	502	15.3%	235.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(541 480)	(602 377)	(232 474)	42.9%	(208 833)	38.6%	12 428	(2.1%)	(428 880)	71.2%	(164 604)	78.9%	(107.5%)
Suppliers and employees	(505 007)	(563 563)	(222 861)	44.1%	(194 915)	38.6%	18 133	(3.2%)	(399 644)	70.9%	(153 626)	83.2%	(111.8%)
Finance charges	(10 679)	(10 867)	(3 500)	32.8%	(926)	8.7%	-	-	(4 426)	40.7%	-	30.7%	-
Transfers and grants	(25 795)	(27 947)	(6 113)	23.7%	(12 992)	50.4%	(5 705)	20.4%	(24 810)	88.8%	(10 978)	42.3%	(48.0%)
Net Cash from/(used) Operating Activities	435 574	479 302	70 445	16.2%	132 887	30.5%	191 400	39.9%	394 732	82.4%	142 261	77.8%	34.5%
Cash Flow from Investing Activities													
Receipts	(1 464)	(1 338)	(361)	24.7%	(122)	8.3%	(474)	35.4%	(957)	71.6%	(231)	64.6%	105.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 464)	(1 338)	(361)	24.7%	(122)	8.3%	(474)	35.4%	(957)	71.6%	(231)	64.6%	105.0%
Payments	(424 487)	(452 944)	(66 677)	15.7%	(89 156)	21.0%	(92 536)	20.4%	(248 369)	54.8%	(93 425)	65.1%	(1.0%)
Capital assets	(424 487)	(452 944)	(66 677)	15.7%	(89 156)	21.0%	(92 536)	20.4%	(248 369)	54.8%	(93 425)	65.1%	(1.0%)
Net Cash from/(used) Investing Activities	(425 951)	(454 282)	(67 038)	15.7%	(89 278)	21.0%	(93 010)	20.5%	(249 327)	54.9%	(93 656)	65.1%	(.7%)
Cash Flow from Financing Activities													
Receipts	1 365	1 142	-	-	114	8.3%	-	-	114	10.0%	143	(1.9%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	143	-	(100.0%)
Increase (decrease) in consumer deposits	1 365	1 142	-	-	114	8.3%	-	-	114	10.0%	-	8.3%	-
Payments	(3 390)	(6 939)	(1 599)	47.2%	(13 169)	388.5%	(8 252)	118.9%	(23 020)	331.7%	5 768	(216.1%)	(243.1%)
Repayment of borrowing	(3 390)	(6 939)	(1 599)	47.2%	(13 169)	388.5%	(8 252)	118.9%	(23 020)	331.7%	5 768	(216.1%)	(243.1%)
Net Cash from/(used) Financing Activities	(2 024)	(5 797)	(1 599)	79.0%	(13 055)	644.9%	(8 252)	142.3%	(22 906)	395.1%	5 910	(153.9%)	(239.6%)
Net Increase/(Decrease) in cash held	7 599	19 222	1 808	23.8%	30 554	402.1%	90 137	468.9%	122 499	637.3%	54 515	(183.0%)	65.3%
Cash/cash equivalents at the year begin:	26 037	36 718	36 719	141.0%	38 527	148.0%	69 080	188.1%	36 719	100.0%	28 796	95.3%	139.9%
Cash/cash equivalents at the year end:	33 636	55 940	38 527	114.5%	69 080	205.4%	159 218	284.6%	159 218	284.6%	83 311	320.0%	91.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 719	7.4%	5 363	5.1%	2 698	2.6%	88 914	84.9%	104 694	52.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 146	16.0%	3 030	9.4%	1 512	4.7%	22 482	69.9%	32 171	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 294	3.7%	1 820	5.1%	1 245	3.5%	31 007	87.7%	35 366	17.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(707)	(2.7%)	2 014	7.7%	280	1.1%	24 630	93.9%	26 217	13.2%	-	-	-	-
Total By Income Source	13 452	6.8%	12 227	6.2%	5 735	2.9%	167 033	84.2%	198 447	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 353	12.5%	2 071	19.2%	535	4.9%	6 850	63.4%	10 808	5.4%	-	-	-	-
Commercial	1 035	20.4%	766	15.1%	343	6.8%	2 929	57.7%	5 074	2.6%	-	-	-	-
Households	7 777	4.8%	8 015	5.0%	4 552	2.8%	141 285	87.4%	161 630	81.4%	-	-	-	-
Other	3 287	15.7%	1 375	6.6%	304	1.5%	15 969	76.3%	20 935	10.5%	-	-	-	-
Total By Customer Group	13 452	6.8%	12 227	6.2%	5 735	2.9%	167 033	84.2%	198 447	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 187	100.0%	-	-	-	-	-	-	2 187	3.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 746	100.0%	-	-	-	-	-	-	1 746	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43 756	81.7%	7 095	13.3%	18	-	2 659	5.0%	53 528	93.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47 688	83.0%	7 095	12.3%	18	-	2 659	4.6%	57 461	100.0%

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	101 564	101 553	43 038	42.4%	18 390	18.1%	23 025	22.7%	84 453	83.2%	21 198	95.9%	8.6%
Property rates	5 204	5 220	5 191	99.7%	-	-	-	-	5 191	99.4%	(9)	89.7%	(100.0%)
Property rates - penalties and collection charges	108	115	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	250	-	-	-	-	-	146	-	146	-	-	-	(100.0%)
Service charges - other	-	250	147	-	97	-	-	-	244	97.7%	141	-	(100.0%)
Rental of facilities and equipment	357	322	102	28.5%	84	23.7%	82	25.5%	268	83.3%	75	67.8%	10.2%
Interest earned - external investments	4 232	4 232	982	23.2%	1 394	32.9%	1 187	28.1%	3 564	84.2%	795	67.9%	49.4%
Interest earned - outstanding debtors	7	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	100	15	5.1%	66	21.9%	38	38.2%	119	119.1%	298	166.2%	(87.2%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 991	89 991	36 305	40.3%	16 631	18.5%	21 469	23.9%	74 405	82.7%	19 809	99.1%	8.4%
Other own revenue	1 115	1 323	296	26.6%	117	10.5%	102	7.7%	516	39.0%	89	20.1%	14.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 168	93 196	16 800	18.8%	31 150	34.9%	22 833	24.5%	70 783	76.0%	16 382	68.3%	39.4%
Employee related costs	32 418	29 243	6 580	20.3%	8 318	25.7%	6 881	23.5%	21 779	74.5%	7 054	72.7%	(2.5%)
Remuneration of councillors	7 112	7 595	1 689	23.7%	1 615	22.7%	2 120	27.9%	5 425	71.4%	1 556	71.0%	36.3%
Debt impairment	572	472	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 332	12 332	2 954	46.6%	2 909	45.9%	2 648	21.5%	8 511	69.0%	2 172	104.7%	21.9%
Finance charges	377	577	138	36.6%	135	35.7%	122	21.2%	395	68.4%	138	90.1%	(11.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 668	4 945	538	14.7%	847	23.1%	1 507	30.5%	2 892	58.5%	416	53.6%	262.5%
Transfers and grants	909	900	188	20.7%	192	21.1%	381	42.3%	760	84.5%	256	75.7%	49.1%
Other expenditure	37 780	37 133	4 714	12.5%	17 134	45.4%	9 173	24.7%	31 021	83.5%	4 791	60.3%	91.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 396	8 357	26 238		(12 760)		191		13 669		4 816		
Transfers recognised - capital	49 819	-	771	1.5%	6 981	14.0%	6 851	-	14 604	-	3 846	47.1%	78.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 215	8 357	27 009		(5 779)		7 043		28 273		8 662		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 215	8 357	27 009		(5 779)		7 043		28 273		8 662		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 215	8 357	27 009		(5 779)		7 043		28 273		8 662		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 215	8 357	27 009		(5 779)		7 043		28 273		8 662		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	91 218	91 218	2 836	3.1%	18 991	20.8%	7 892	8.7%	29 719	32.6%	3 472	21.1%	127.3%
National Government	42 319	42 319	101	.2%	11 445	27.0%	7 554	17.9%	19 100	45.1%	2 758	28.7%	173.9%
Provincial Government	7 500	7 500	-	-	2 800	37.3%	-	-	2 800	37.3%	-	8.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 819	49 819	101	.2%	14 245	28.6%	7 554	15.2%	21 900	44.0%	2 758	24.8%	173.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 399	41 399	2 735	6.6%	4 746	11.5%	337	.8%	7 819	18.9%	714	16.9%	(52.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 218	91 218	2 836	3.1%	18 991	20.8%	7 892	8.7%	29 719	32.6%	3 472	21.1%	127.3%
Governance and Administration	945	945	191	20.2%	380	40.2%	39	4.1%	610	64.5%	141	47.2%	(72.4%)
Executive & Council	394	394	57	14.5%	2	.5%	(2)	(.5%)	57	14.5%	17	29.8%	(112.1%)
Budget & Treasury Office	370	370	134	36.1%	46	12.4%	21	5.6%	200	54.1%	24	17.8%	(12.0%)
Corporate Services	181	181	-	-	332	183.8%	20	11.1%	352	194.9%	100	68.9%	(79.9%)
Community and Public Safety	700	700	128	18.3%	299	42.8%	46	6.6%	474	67.7%	-	17.2%	(100.0%)
Community & Social Services	700	700	128	18.3%	299	42.8%	46	6.6%	474	67.7%	-	17.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 573	89 573	2 517	2.8%	18 311	20.4%	7 806	8.7%	28 635	32.0%	3 331	20.7%	134.3%
Planning and Development	89 573	89 573	2 517	2.8%	18 311	20.4%	7 806	8.7%	28 635	32.0%	3 331	20.7%	134.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	149 312	149 311	57 169	38.3%	45 058	30.2%	30 337	20.3%	132 563	88.8%	45 481	103.2%	(33.3%)
Property rates, penalties and collection charges	3 635	3 635	1 129	31.0%	2 277	62.6%	362	10.0%	3 768	103.6%	619	87.5%	(41.5%)
Service charges	165	165	69	41.7%	32	19.3%	36	21.7%	136	82.7%	71	154.4%	(49.9%)
Other revenue	1 470	1 469	442	30.1%	4 254	289.4%	1 968	134.0%	6 664	453.7%	2 315	568.2%	(15.0%)
Government - operating	89 991	89 841	46 220	51.4%	15 180	16.9%	20 783	23.1%	82 183	91.5%	36 381	133.2%	(42.9%)
Government - capital	49 819	49 969	8 328	16.7%	21 921	44.0%	5 840	11.7%	36 089	72.2%	5 300	31.6%	10.2%
Interest	4 232	4 232	981	23.2%	1 394	33.0%	1 348	31.8%	3 723	88.0%	795	67.9%	69.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 263)	(89 207)	(17 926)	21.8%	(33 253)	40.4%	(24 983)	28.0%	(76 162)	85.4%	(18 000)	81.9%	38.8%
Suppliers and employees	(80 978)	(87 922)	(17 601)	21.7%	(32 927)	40.7%	(24 479)	27.8%	(75 007)	85.3%	(17 607)	81.9%	39.0%
Finance charges	(385)	(385)	(138)	35.8%	(135)	35.0%	(122)	31.8%	(395)	102.7%	(138)	90.1%	(11.0%)
Transfers and grants	(900)	(900)	(188)	20.9%	(192)	21.3%	(381)	42.3%	(760)	84.5%	(256)	75.7%	49.1%
Net Cash from/(used) Operating Activities	67 049	60 104	39 242	58.5%	11 805	17.6%	5 354	8.9%	56 401	93.8%	27 481	146.7%	(80.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 656)	(60 276)	(3 223)	3.9%	(1 074)	1.3%	(321)	.5%	(4 617)	7.7%	(4 472)	25.4%	(92.8%)
Capital assets	(82 656)	(60 276)	(3 223)	3.9%	(1 074)	1.3%	(321)	.5%	(4 617)	7.7%	(4 472)	25.4%	(92.8%)
Net Cash from/(used) Investing Activities	(82 656)	(60 276)	(3 223)	3.9%	(1 074)	1.3%	(321)	.5%	(4 617)	7.7%	(4 472)	36.3%	(92.8%)
Cash Flow from Financing Activities													
Receipts	300	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	300	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 307)	(172)	36 020	(235.3%)	10 731	(70.1%)	5 034	(2 926.2%)	51 784	(30 104.4%)	23 009	(636.8%)	(78.1%)
Cash/cash equivalents at the year begin:	50 120	50 120	57 000	113.7%	93 020	185.6%	103 751	207.0%	57 000	113.7%	68 240	100.0%	52.0%
Cash/cash equivalents at the year end:	34 813	49 948	93 020	267.2%	103 751	298.0%	108 784	217.8%	108 784	217.8%	91 249	197.0%	19.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	9 004	100.0%	9 004	82.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	53	3.1%	52	3.0%	50	3.0%	1 545	90.9%	1 700	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	8.2%	18	8.2%	17	7.4%	171	76.2%	224	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9	100.0%	9	.1%	-	-	-	-
Total By Income Source	72	.7%	70	.6%	67	.6%	10 730	98.1%	10 938	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	50	1.0%	50	1.0%	48	1.0%	4 909	97.1%	5 057	46.2%	-	-	-	-
Commercial	5	.1%	4	.1%	3	.1%	3 827	99.7%	3 839	35.1%	-	-	-	-
Households	17	1.0%	16	.9%	15	.9%	1 659	97.3%	1 706	15.6%	-	-	-	-
Other	1	.2%	1	.2%	1	.2%	335	99.4%	337	3.1%	-	-	-	-
Total By Customer Group	72	.7%	70	.6%	67	.6%	10 730	98.1%	10 938	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	866	30.6%	475	16.8%	786	27.8%	701	24.8%	2 827	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	866	30.6%	475	16.8%	786	27.8%	701	24.8%	2 827	100.0%

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	44 088	48 373	12 028	27.3%	12 619	28.6%	10 429	21.6%	35 077	72.5%	7 896	80.4%	32.1%
Property rates	14 116	14 004	2 688	19.0%	4 873	34.5%	3 936	28.1%	11 497	82.1%	5 091	80.9%	(22.7%)
Property rates - penalties and collection charges	1 056	1 413	342	32.4%	364	34.4%	131	9.3%	837	59.2%	262	82.7%	(50.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 360	2 727	467	19.8%	824	34.9%	733	26.9%	2 024	74.2%	999	81.0%	(26.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	461	350	83	18.0%	92	20.0%	91	25.9%	266	75.9%	161	92.1%	(43.7%)
Interest earned - external investments	1 257	1 257	254	20.2%	263	21.0%	290	23.0%	807	64.2%	286	74.5%	1.2%
Interest earned - outstanding debtors	194	169	40	20.5%	45	23.0%	17	10.1%	102	60.1%	45	67.8%	(62.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	84	44	15	18.2%	7	8.0%	-	-	22	50.0%	36	38.2%	(100.0%)
Licences and permits	825	718	155	18.7%	203	24.6%	238	33.1%	595	82.9%	76	53.3%	212.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 536	21 536	7 915	36.8%	5 809	27.0%	4 872	22.6%	18 596	86.3%	806	108.1%	504.6%
Other own revenue	2 199	6 155	70	3.2%	140	6.4%	123	2.0%	333	5.4%	134	(.7%)	(8.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 077	48 371	9 051	20.5%	11 644	26.4%	10 120	20.9%	30 815	63.7%	8 200	76.0%	23.4%
Employee related costs	18 402	18 164	4 179	22.7%	5 332	29.0%	4 417	24.3%	13 928	76.7%	(3 294)	1.5%	(234.1%)
Remuneration of councillors	1 876	2 014	426	22.7%	426	22.7%	478	23.7%	1 330	66.1%	(651)	(22.4%)	(173.4%)
Debt impairment	115	-	-	-	-	-	-	-	-	-	(2)	-	(100.0%)
Depreciation and asset impairment	3 038	3 871	1 001	32.9%	935	30.8%	1 085	28.0%	3 020	78.0%	(1 699)	(76.0%)	(163.8%)
Finance charges	151	268	-	-	157	104.1%	14	5.3%	171	63.7%	(147)	(141.9%)	(109.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 031	10 015	1 207	29.9%	2 449	60.7%	1 177	11.7%	4 832	48.2%	(2 385)	(14.3%)	(149.3%)
Transfers and grants	428	142	30	7.1%	119	27.8%	106	74.8%	255	179.9%	(208)	(77.5%)	(150.9%)
Other expenditure	16 035	13 897	2 208	13.8%	2 227	13.9%	2 843	20.5%	7 278	52.4%	16 586	337.7%	(82.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11	1	2 977		975		310		4 263		(303)		
Transfers recognised - capital	7 530	-	1 970	26.2%	2 606	34.6%	3 357	-	7 933	-	1 257	-	167.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 541	1	4 947		3 582		3 666		12 196		953		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 541	1	4 947		3 582		3 666		12 196		953		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 541	1	4 947		3 582		3 666		12 196		953		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 541	1	4 947		3 582		3 666		12 196		953		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	10 320	10 320	3 341	32.4%	2 304	22.3%	4 226	41.0%	9 872	95.7%	2 288	34.3%	84.7%
National Government	7 530	7 530	1 706	22.7%	2 869	38.1%	3 357	44.6%	7 933	105.3%	2 166	21.9%	55.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 530	7 530	1 706	22.7%	2 869	38.1%	3 357	44.6%	7 933	105.3%	2 166	26.9%	55.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 790	2 790	1 635	58.6%	(565)	(20.3%)	869	31.2%	1 939	69.5%	122	56.0%	611.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 320	10 320	3 341	32.4%	2 304	22.3%	4 226	41.0%	9 872	95.7%	2 288	34.3%	84.7%
Governance and Administration	890	632	40	4.5%	-	-	(72)	(11.5%)	(33)	(5.2%)	48	33.0%	(250.6%)
Executive & Council	625	535	20	3.2%	-	-	515	96.3%	535	100.0%	1	72.4%	52 385.4%
Budget & Treasury Office	161	45	20	12.2%	-	-	(595)	(1 322.2%)	(575)	(1 278.4%)	41	33.2%	(1 546.0%)
Corporate Services	104	52	-	-	-	-	7	13.7%	7	13.7%	6	8.7%	18.8%
Community and Public Safety	9 101	70	360	4.0%	1 232	13.5%	-	-	1 592	2 273.7%	1 017	52.0%	(100.0%)
Community & Social Services	9 101	70	360	4.0%	1 232	13.5%	-	-	1 592	2 273.7%	1 017	55.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	325	9 617	2 942	905.2%	1 072	330.0%	4 299	44.7%	8 313	86.4%	1 223	15.4%	251.5%
Planning and Development	325	9 617	2 942	905.2%	1 072	330.0%	4 299	44.7%	8 313	86.4%	-	.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	1 223	2 684.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	50 553	50 450	16 214	32.1%	15 020	29.7%	11 365	22.5%	42 599	84.4%	12 766	133.3%	(11.0%)
Property rates, penalties and collection charges	14 413	12 488	2 882	20.0%	2 705	18.8%	2 516	20.1%	8 103	64.9%	2 705	33.5%	(7.0%)
Service charges	2 242	2 209	213	9.5%	1 079	48.1%	451	20.4%	1 743	78.9%	564	61.9%	(20.1%)
Other revenue	3 391	5 533	360	10.6%	489	14.4%	1 040	18.8%	1 889	34.1%	2 308	5 058.3%	(54.9%)
Government - operating	21 536	21 536	9 506	44.1%	5 954	27.6%	4 069	18.9%	19 529	90.7%	4 015	136.1%	1.3%
Government - capital	7 530	7 530	3 000	39.8%	4 530	60.2%	3 000	39.8%	10 530	139.8%	2 888	78.7%	3.9%
Interest	1 441	1 155	254	17.6%	263	18.3%	290	25.1%	807	69.9%	286	73.6%	1.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 580)	(44 369)	(9 435)	23.2%	(9 469)	23.3%	(11 309)	25.5%	(30 212)	68.1%	(9 664)	284.0%	17.0%
Suppliers and employees	(40 241)	(44 227)	(9 435)	23.4%	(9 234)	22.9%	(11 290)	25.5%	(29 959)	67.7%	(9 664)	289.8%	16.8%
Finance charges	(151)	-	-	-	(157)	104.0%	(19)	-	(175)	-	-	-	(100.0%)
Transfers and grants	(189)	(142)	-	-	(78)	41.4%	-	-	(78)	55.1%	-	-	-
Net Cash from/(used) Operating Activities	9 973	6 081	6 780	68.0%	5 551	55.7%	56	.9%	12 387	203.7%	3 102	40.5%	(98.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 320)	(10 320)	(3 993)	38.7%	(1 653)	16.0%	(3 281)	31.8%	(8 927)	86.5%	(1 759)	64.4%	86.5%
Capital assets	(10 320)	(10 320)	(3 993)	38.7%	(1 653)	16.0%	(3 281)	31.8%	(8 927)	86.5%	(1 759)	64.4%	86.5%
Net Cash from/(used) Investing Activities	(10 320)	(10 320)	(3 993)	38.7%	(1 653)	16.0%	(3 281)	31.8%	(8 927)	86.5%	(1 759)	64.4%	86.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(736)	(753)	-	-	(283)	38.4%	-	-	(283)	37.6%	-	20.3%	-
Repayment of borrowing	(736)	(753)	-	-	(283)	38.4%	-	-	(283)	37.6%	-	20.3%	-
Net Cash from/(used) Financing Activities	(736)	(753)	-	-	(283)	38.4%	-	-	(283)	37.6%	-	20.3%	-
Net Increase/(Decrease) in cash held	(1 083)	(4 991)	2 786	(257.4%)	3 615	(333.9%)	(3 224)	64.6%	3 177	(63.6%)	1 343	27.2%	(340.0%)
Cash/cash equivalents at the year begin:	25 044	25 044	18 941	75.6%	21 728	86.8%	25 343	101.2%	18 941	75.6%	22 713	303.2%	11.6%
Cash/cash equivalents at the year end:	23 961	20 053	21 728	90.7%	25 343	105.8%	22 118	110.3%	22 118	110.3%	24 056	96.1%	(8.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 079	35.1%	586	19.0%	403	13.1%	1 010	32.8%	3 077	81.6%	-	-	10 545	342.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	40.8%	136	22.7%	88	14.8%	130	21.7%	598	15.9%	-	-	2 049	342.0%
Receivables from Exchange Transactions - Property Rental Debtors	58	60.6%	9	9.9%	9	9.9%	19	19.7%	96	2.5%	-	-	328	342.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 381	36.6%	731	19.4%	500	13.3%	1 158	30.7%	3 770	100.0%	-	-	12 921	342.0%
Debtors Age Analysis By Customer Group														
Organs of State	4	5.9%	17	26.4%	14	22.5%	29	45.2%	64	1.7%	-	-	185	289.0%
Commercial	159	23.7%	208	30.9%	138	20.5%	167	24.9%	672	17.8%	-	-	5 169	769.0%
Households	244	21.4%	350	30.6%	226	19.8%	323	28.2%	1 142	30.3%	-	-	5 559	486.0%
Other	974	51.5%	156	8.3%	123	6.5%	639	33.8%	1 892	50.2%	-	-	2 009	106.0%
Total By Customer Group	1 381	36.6%	731	19.4%	500	13.3%	1 158	30.7%	3 770	100.0%	-	-	12 921	342.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	277	100.0%	-	-	-	-	-	-	277	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 077	100.0%	-	-	-	-	-	-	7 077	96.2%
Total	7 354	100.0%	-	-	-	-	-	-	7 354	100.0%

Contact Details

Municipal Manager	Ms NC James	033 702 1060
Financial Manager	Mr Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	294 855	294 855	124 230	42.1%	58 330	19.8%	53 683	18.2%	236 243	80.1%	50 757	81.4%	5.8%
Property rates	91 493	91 493	64 473	70.5%	7 056	7.7%	8 989	9.8%	80 519	88.0%	9 698	89.7%	(7.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	212	-	(100.0%)
Service charges - electricity revenue	107 388	107 388	27 790	25.9%	26 477	24.7%	20 224	18.8%	74 491	69.4%	20 008	70.7%	1.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 738	14 738	6 119	41.5%	5 883	39.9%	6 009	40.8%	18 011	122.2%	3 630	81.8%	65.5%
Service charges - other	1 213	1 213	290	23.9%	272	22.4%	280	23.1%	842	69.4%	167	57.5%	67.8%
Rental of facilities and equipment	936	936	160	17.1%	511	54.6%	237	25.3%	909	97.0%	176	79.8%	34.5%
Interest earned - external investments	2 701	2 701	1 135	42.0%	1 186	43.9%	1 472	54.5%	3 793	140.4%	729	52.4%	101.9%
Interest earned - outstanding debtors	3 422	3 422	917	26.8%	1 193	34.9%	1 425	41.6%	3 535	103.3%	458	14.1%	211.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 197	1 197	265	22.1%	224	18.7%	87	7.2%	575	48.1%	183	38.8%	(52.8%)
Licences and permits	3 492	3 492	965	27.6%	1 050	30.1%	554	15.9%	2 569	73.6%	935	80.7%	(40.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 928	53 928	20 810	38.6%	15 409	28.6%	13 301	24.7%	49 521	91.8%	13 813	90.5%	(3.7%)
Other own revenue	4 346	4 346	1 305	30.0%	(932)	(21.4%)	1 105	25.4%	1 478	34.0%	748	87.1%	47.8%
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	322 704	322 704	69 972	21.7%	85 321	26.4%	64 505	20.0%	219 798	68.1%	55 629	68.8%	16.0%
Employee related costs	96 948	96 948	20 364	21.0%	20 349	21.0%	21 458	22.1%	62 170	64.1%	19 973	74.4%	7.4%
Remuneration of councillors	6 109	6 109	1 233	20.2%	1 210	19.8%	1 467	24.0%	3 911	64.0%	1 164	61.4%	26.0%
Debt impairment	13 000	13 000	21	.2%	-	-	-	-	21	.2%	9	26.9%	(100.0%)
Depreciation and asset impairment	42 000	42 000	8 426	20.1%	38 518	91.7%	15 484	36.9%	62 428	148.6%	9 725	69.6%	59.2%
Finance charges	1 536	1 536	471	30.7%	(91)	(5.9%)	456	29.7%	836	54.4%	573	59.4%	(20.4%)
Bulk purchases	86 413	86 413	28 739	33.3%	16 098	18.6%	15 498	17.9%	60 335	69.8%	13 290	71.1%	16.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	68	5.2%	(100.0%)
Contracted services	24 599	24 599	3 570	14.5%	7 458	30.3%	4 450	18.1%	15 478	62.9%	3 041	52.6%	46.3%
Transfers and grants	14 372	14 372	182	1.3%	40	.3%	24	.2%	246	1.7%	4 028	123.0%	(99.4%)
Other expenditure	37 727	37 727	6 965	18.5%	1 739	4.6%	5 669	15.0%	14 372	38.1%	3 758	77.3%	50.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 849)	(27 849)	54 258		(26 991)		(10 822)		16 445		(4 872)		
Transfers recognised - capital	19 867	19 867	6 851	34.5%	3 927	19.8%	5 319	26.8%	16 097	81.0%	5 266	57.3%	1.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 982)	(7 982)	61 109		(23 064)		(5 503)		32 542		395		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 982)	(7 982)	61 109		(23 064)		(5 503)		32 542		395		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 982)	(7 982)	61 109		(23 064)		(5 503)		32 542		395		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 982)	(7 982)	61 109		(23 064)		(5 503)		32 542		395		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	37 967	47 180	7 596	20.0%	7 754	20.4%	2 919	6.2%	18 269	38.7%	9 703	60.6%	(69.9%)
National Government	19 867	19 867	4 355	21.9%	3 445	17.3%	2 639	13.3%	10 439	52.5%	1 897	36.5%	39.1%
Provincial Government	-	1 588	1 654	-	-	-	-	-	1 654	104.2%	6 571	70.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 867	21 455	6 010	30.2%	3 445	17.3%	2 639	12.3%	12 094	56.4%	8 468	55.1%	(68.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 100	25 725	1 586	8.8%	4 309	23.8%	280	1.1%	6 176	24.0%	1 236	61.4%	(77.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 967	47 180	7 596	20.0%	7 754	20.4%	2 919	6.2%	18 269	38.7%	9 703	60.6%	(69.9%)
Governance and Administration	8 950	3 488	-	-	504	5.6%	921	26.4%	1 425	40.9%	6 571	87.6%	(86.0%)
Executive & Council	7 000	2 088	-	-	462	6.6%	921	44.1%	1 383	66.3%	6 571	88.4%	(86.0%)
Budget & Treasury Office	100	900	-	-	42	41.9%	-	-	42	4.7%	-	-	-
Corporate Services	1 850	500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 550	2 550	-	-	-	-	-	-	-	-	-	8.5%	-
Community & Social Services	2 550	2 550	-	-	-	-	-	-	-	-	-	8.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 767	31 442	6 623	30.4%	6 534	30.0%	1 998	6.4%	15 155	48.2%	2 428	51.3%	(17.7%)
Planning and Development	5 167	8 950	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 600	22 492	6 623	39.9%	6 534	39.4%	1 998	8.9%	15 155	67.4%	2 428	37.0%	(17.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 700	9 700	973	20.7%	716	15.2%	-	-	1 689	17.4%	705	24.3%	(100.0%)
Electricity	4 700	7 700	973	20.7%	716	15.2%	-	-	1 689	21.9%	705	24.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	282 280	282 280	125 098	44.3%	71 236	25.2%	62 063	22.0%	258 397	91.5%	62 046	80.9%	-
Property rates, penalties and collection charges	82 344	82 344	52 188	63.4%	10 425	12.7%	9 651	11.7%	72 263	87.8%	9 080	76.0%	6.3%
Service charges	111 005	111 005	27 232	24.5%	27 513	24.8%	24 932	22.5%	79 677	71.8%	21 359	63.1%	16.7%
Other revenue	9 971	9 971	9 355	93.8%	8 754	87.8%	7 399	74.2%	25 507	255.8%	10 926	270.9%	(32.3%)
Government - operating	53 928	53 928	19 791	36.7%	16 253	30.1%	12 019	22.3%	48 063	89.1%	12 896	100.0%	(6.8%)
Government - capital	19 867	19 867	16 281	81.9%	7 917	39.9%	7 611	38.3%	31 809	160.1%	7 460	79.1%	2.0%
Interest	5 166	5 166	251	4.9%	375	7.3%	237	4.6%	863	16.7%	324	18.2%	(26.8%)
Dividends	-	-	-	-	-	-	215	-	215	-	-	-	(100.0%)
Payments	(252 469)	(252 469)	(63 011)	25.0%	(54 765)	21.7%	(49 608)	19.6%	(167 384)	66.3%	(52 461)	82.0%	(5.4%)
Suppliers and employees	(250 933)	(250 933)	(62 395)	24.9%	(49 045)	19.5%	(43 658)	17.4%	(155 099)	61.8%	(52 461)	85.0%	(16.8%)
Finance charges	(1 536)	(1 536)	(615)	40.1%	(5 720)	372.3%	(5 950)	387.3%	(12 286)	799.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 811	29 811	62 087	208.3%	16 471	55.2%	12 455	41.8%	91 013	305.3%	9 584	78.6%	30.0%
Cash Flow from Investing Activities													
Receipts	11 250	11 250	-	-	-	-	-	-	-	-	5 242	-	(100.0%)
Proceeds on disposal of PPE	11 250	11 250	-	-	-	-	-	-	-	-	5 242	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 967)	(37 967)	(7 596)	20.0%	(5 026)	13.2%	(8 674)	22.8%	(21 297)	56.1%	(10 942)	65.9%	(20.7%)
Capital assets	(37 967)	(37 967)	(7 596)	20.0%	(5 026)	13.2%	(8 674)	22.8%	(21 297)	56.1%	(10 942)	65.9%	(20.7%)
Net Cash from/(used) Investing Activities	(26 717)	(26 717)	(7 596)	28.4%	(5 026)	18.8%	(8 674)	32.5%	(21 297)	79.7%	(5 700)	123.3%	52.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(897)	(897)	(672)	74.9%	(445)	49.6%	(649)	72.3%	(1 766)	196.8%	-	-	(100.0%)
Repayment of borrowing	(897)	(897)	(672)	74.9%	(445)	49.6%	(649)	72.3%	(1 766)	196.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(897)	(897)	(672)	74.9%	(445)	49.6%	(649)	72.3%	(1 766)	196.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 197	2 197	53 819	2 450.1%	10 999	500.7%	3 132	142.6%	67 950	3 093.4%	3 884	17.0%	(19.4%)
Cash/cash equivalents at the year begin:	54 727	54 727	52 716	96.3%	106 535	194.7%	117 534	214.8%	52 716	96.3%	7 054	30.8%	1 566.3%
Cash/cash equivalents at the year end:	56 924	56 924	106 535	187.2%	117 534	206.5%	120 666	212.0%	120 666	212.0%	10 938	20.5%	1 003.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 346	25.2%	2 281	17.2%	870	6.6%	6 760	51.0%	13 257	19.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 338	14.4%	1 625	7.0%	841	3.6%	17 374	75.0%	23 177	34.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 037	11.2%	1 652	9.1%	1 432	7.9%	13 103	71.9%	18 224	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	511	6.8%	476	6.3%	428	5.7%	6 096	81.2%	7 511	11.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	420	7.7%	503	9.2%	287	5.3%	4 238	77.8%	5 449	8.1%	-	-	-	-
Total By Income Source	9 652	14.3%	6 537	9.7%	3 857	5.7%	47 571	70.4%	67 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	137	15.8%	298	34.3%	174	20.0%	260	29.9%	868	1.3%	-	-	-	-
Commercial	5 004	28.6%	2 682	15.3%	1 044	6.0%	8 790	50.2%	17 521	25.9%	-	-	-	-
Households	4 499	11.3%	3 548	8.9%	2 640	6.6%	29 231	73.2%	39 919	59.0%	-	-	-	-
Other	12	.1%	9	.1%	(1)	-	9 290	99.8%	9 310	13.8%	-	-	-	-
Total By Customer Group	9 652	14.3%	6 537	9.7%	3 857	5.7%	47 571	70.4%	67 618	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	427	70.7%	18	3.0%	39	6.4%	120	19.9%	604	100.0%
Total	427	70.7%	18	3.0%	39	6.4%	120	19.9%	604	100.0%

Contact Details

Municipal Manager	Mr Zamokuhle Johannes Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	112 543	125 780	52 963	47.1%	35 311	31.4%	27 981	22.2%	116 256	92.4%	24 776	56.5%	12.9%
Property rates	12 980	12 983	13 289	102.4%	(234)	(1.8%)	(105)	(.8%)	12 951	99.8%	(9)	102.3%	1 043.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 878	1 878	430	22.9%	389	20.7%	410	21.8%	1 229	65.4%	246	55.2%	66.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	474	479	293	61.8%	210	44.4%	227	47.4%	731	152.5%	195	113.4%	16.3%
Interest earned - external investments	3 000	4 500	1 027	34.2%	1 534	51.1%	1 770	39.3%	4 331	96.3%	1 458	73.9%	21.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	472	235.9%	52	26.0%	731	365.6%	1 255	627.5%	35	73.4%	2 018.1%
Licences and permits	3 020	3 520	880	29.1%	960	31.8%	875	24.9%	2 714	77.1%	659	77.0%	32.7%
Agency services	700	700	203	29.0%	210	30.0%	191	27.2%	603	86.2%	144	75.6%	32.4%
Transfers recognised - operational	90 100	90 100	36 108	40.1%	31 822	35.3%	23 381	26.0%	91 311	101.3%	21 704	49.1%	7.7%
Other own revenue	191	11 420	261	137.0%	368	193.4%	501	4.4%	1 130	9.9%	344	213.4%	45.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	124 671	125 444	24 521	19.7%	25 912	20.8%	22 048	17.6%	72 482	57.8%	10 831	38.3%	103.6%
Employee related costs	55 135	54 029	11 048	20.0%	13 863	25.1%	11 967	22.1%	36 878	68.3%	7 199	64.9%	66.2%
Remuneration of councillors	7 556	6 933	1 617	21.4%	1 677	22.2%	1 957	28.2%	5 251	75.7%	1 126	63.5%	73.8%
Debt impairment	1 700	1 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 000	18 000	6 339	35.2%	2 914	16.2%	1 497	8.3%	10 751	59.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 311	4 291	273	6.3%	544	12.6%	514	12.0%	1 331	31.0%	250	-	105.6%
Contracted services	6 073	6 684	1 222	20.1%	1 209	19.9%	1 191	17.8%	3 623	54.2%	226	4.1%	426.8%
Transfers and grants	2 465	2 465	381	15.5%	288	11.7%	353	14.3%	1 022	41.5%	(1 030)	-	(134.2%)
Other expenditure	29 430	31 342	3 640	12.4%	5 417	18.4%	4 569	14.6%	13 626	43.5%	3 060	26.1%	49.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 128)	336	28 442		9 399		5 933		43 774		13 945		
Transfers recognised - capital	73 624	88 624	13 753	18.7%	15 947	21.7%	16 834	19.0%	46 533	52.5%	17 284	49.9%	(2.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 496	88 960	42 195		25 346		22 767		90 307		31 229		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 496	88 960	42 195		25 346		22 767		90 307		31 229		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 496	88 960	42 195		25 346		22 767		90 307		31 229		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 496	88 960	42 195		25 346		22 767		90 307		31 229		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	88 189	102 526	14 625	16.6%	19 474	22.1%	11 019	10.7%	45 118	44.0%	12 066	33.3%	(8.7%)
National Government	54 536	68 602	12 588	23.1%	16 182	29.7%	6 135	8.9%	34 905	50.9%	9 217	49.0%	(33.4%)
Provincial Government	9 957	-	394	4.0%	1 170	11.8%	3 740	-	5 305	-	2 396	29.9%	56.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 493	68 602	12 982	20.1%	17 353	26.9%	9 875	14.4%	40 210	58.6%	11 613	40.8%	(15.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 696	21 503	1 643	6.9%	2 070	8.7%	1 144	5.3%	4 857	22.6%	453	15.3%	152.6%
Public contributions and donations	-	12 421	-	-	51	-	-	-	51	.4%	-	-	-
Capital Expenditure Standard Classification	88 189	102 526	14 625	16.6%	19 474	22.1%	11 019	10.7%	45 118	44.0%	12 066	33.3%	(8.7%)
Governance and Administration	6 010	4 845	109	1.8%	202	3.4%	253	5.2%	564	11.6%	453	38.6%	(44.1%)
Executive & Council	1 550	800	-	-	12	.8%	253	31.6%	265	33.1%	163	55.0%	55.7%
Budget & Treasury Office	1 605	1 105	58	3.6%	23	1.4%	-	-	81	7.3%	-	36.0%	-
Corporate Services	2 855	2 940	51	1.8%	167	5.9%	-	-	218	7.4%	290	28.0%	(100.0%)
Community and Public Safety	17 953	15 099	636	3.5%	2 347	13.1%	2 616	17.3%	5 599	37.1%	1 113	30.5%	135.1%
Community & Social Services	17 953	15 099	636	3.5%	2 347	13.1%	2 616	17.3%	5 599	37.1%	1 113	28.0%	135.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	67.5%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	33.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 226	82 582	13 880	21.6%	16 925	26.4%	8 150	9.9%	38 955	47.2%	10 500	33.1%	(22.4%)
Planning and Development	-	-	13 332	-	16 001	-	8 150	-	37 483	-	-	.3%	(100.0%)
Road Transport	64 226	82 582	548	.9%	924	1.4%	-	-	1 473	1.8%	10 500	41.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-		-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	44.3%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	174 011	174 011	71 175	40.9%	93 705	53.9%	74 518	42.8%	239 397	137.6%	71 349	754.5%	4.4%
Property rates, penalties and collection charges	10 514	10 514	1 394	13.3%	3 195	30.4%	2 617	24.9%	7 207	68.5%	1 619	39.8%	61.7%
Service charges	1 521	1 521	337	22.2%	383	25.2%	726	47.7%	1 447	95.1%	288	58.1%	151.8%
Other revenue	4 585	4 585	21 178	461.9%	60 863	1 327.4%	32 178	701.8%	114 219	2 491.1%	41 447	1 791.0%	(22.4%)
Government - operating	90 100	90 100	38 794	43.1%	28 409	31.5%	21 307	23.6%	88 510	98.2%	18 140	-	17.5%
Government - capital	64 291	64 291	8 400	13.1%	-	-	15 935	24.8%	24 335	37.9%	9 759	-	63.3%
Interest	3 000	3 000	1 071	35.7%	854	28.5%	1 754	58.5%	3 679	122.6%	96	33.7%	1 729.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 971)	(104 971)	(79 382)	75.6%	(74 924)	71.4%	(52 575)	50.1%	(206 881)	197.1%	(59 361)	150.3%	(11.4%)
Suppliers and employees	(102 506)	(102 506)	(79 197)	77.3%	(74 730)	72.9%	(52 219)	50.9%	(206 146)	201.1%	(58 812)	152.0%	(11.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 465)	(2 465)	(184)	7.5%	(194)	7.9%	(357)	14.5%	(735)	29.8%	(549)	91.8%	(35.1%)
Net Cash from/(used) Operating Activities	69 040	69 040	(8 207)	(11.9%)	18 781	27.2%	21 942	31.8%	32 517	47.1%	11 988	(66.4%)	83.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 188)	(88 188)	-	-	-	-	-	-	-	-	(5 178)	12.5%	(100.0%)
Capital assets	(88 188)	(88 188)	-	-	-	-	-	-	-	-	(5 178)	12.5%	(100.0%)
Net Cash from/(used) Investing Activities	(88 188)	(88 188)	-	-	-	-	-	-	-	-	(5 178)	12.5%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 148)	(19 148)	(8 207)	42.9%	18 781	(98.1%)	21 942	(114.6%)	32 517	(169.8%)	6 810	(31.4%)	222.2%
Cash/cash equivalents at the year begin:	63 731	63 731	-	-	(8 207)	(12.9%)	10 575	16.6%	-	-	33 286	-	(68.2%)
Cash/cash equivalents at the year end:	44 584	44 584	(8 207)	(18.4%)	10 575	23.7%	32 517	72.9%	32 517	72.9%	40 096	(31.4%)	(18.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 227	5.8%	3 042	14.3%	445	2.1%	16 520	77.8%	21 234	84.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	261	7.6%	83	2.4%	75	2.2%	3 001	87.7%	3 420	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	97	100.0%	97	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	.2%	-	-	796	99.8%	797	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 287)	254.7%	24	(4.7%)	25	(4.9%)	733	(145.1%)	(505)	(2.0%)	-	-	-	-
Total By Income Source	202	.8%	3 150	12.6%	544	2.2%	21 155	84.4%	25 051	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(346)	(5.3%)	1 818	27.9%	58	.9%	4 985	76.5%	6 515	26.0%	-	-	-	-
Commercial	175	1.7%	560	5.6%	294	2.9%	9 063	89.8%	10 093	40.3%	-	-	-	-
Households	371	4.4%	771	9.1%	193	2.3%	7 106	84.2%	8 442	33.7%	-	-	-	-
Other	1	51.6%	0	17.3%	0	.6%	1	30.5%	2	-	-	-	-	-
Total By Customer Group	202	.8%	3 150	12.6%	544	2.2%	21 155	84.4%	25 051	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	195 951	199 520	75 577	38.6%	58 118	29.7%	44 049	22.1%	177 744	89.1%	37 892	101.8%	16.2%
Property rates	7 922	10 380	6 591	83.2%	1 250	15.8%	1 248	12.0%	9 089	87.6%	1 073	100.3%	16.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	786	830	209	26.6%	207	26.3%	207	25.0%	623	75.1%	144	66.7%	44.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 147	1 081	201	17.5%	253	22.0%	181	16.8%	635	58.7%	185	61.0%	(1.7%)
Interest earned - external investments	3 887	4 532	1 089	28.0%	1 027	26.4%	1 341	29.6%	3 458	76.3%	1 078	91.8%	24.5%
Interest earned - outstanding debtors	250	100	22	8.6%	30	11.9%	15	14.9%	66	66.3%	49	37.5%	(69.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	900	170	17.0%	205	20.5%	123	13.6%	498	55.3%	112	51.0%	9.7%
Licences and permits	375	420	94	25.2%	108	28.9%	103	24.5%	305	72.7%	122	105.9%	(15.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	178 247	178 247	66 465	37.3%	54 337	30.5%	40 321	22.6%	161 123	90.4%	33 670	102.4%	19.8%
Other own revenue	2 337	3 030	736	31.5%	701	30.0%	511	16.8%	1 948	64.3%	1 461	132.8%	(65.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	205 360	209 281	60 519	29.5%	60 193	29.3%	45 816	21.9%	166 528	79.6%	35 727	71.1%	28.2%
Employee related costs	50 011	56 492	12 490	25.0%	12 928	25.8%	14 460	25.6%	39 877	70.6%	11 192	72.6%	29.2%
Remuneration of councillors	14 968	14 798	3 609	24.1%	3 612	24.1%	4 016	27.1%	11 237	75.9%	3 415	64.1%	17.6%
Debt impairment	63	2 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 965	39 837	10 395	28.1%	10 174	27.5%	9 517	23.9%	30 086	75.5%	9 219	191.7%	3.2%
Finance charges	900	765	233	25.9%	-	-	471	61.5%	704	92.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 852	6 637	1 837	26.8%	1 498	21.9%	1 721	25.9%	5 056	76.2%	2 709	82.2%	(36.5%)
Transfers and grants	23 900	24 762	1 740	7.3%	14 726	61.6%	4 539	18.3%	21 006	84.8%	887	85.0%	411.9%
Other expenditure	71 702	63 490	30 216	42.1%	17 255	24.1%	11 092	17.5%	58 563	92.2%	8 305	43.2%	33.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 409)	(9 761)	15 058		(2 075)		(1 767)		11 216		2 165		
Transfers recognised - capital	40 299	42 299	18 464	45.8%	14 470	35.9%	12 619	29.8%	45 552	107.7%	14 289	97.6%	(11.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 890	32 538	33 521		12 395		10 852		56 768		16 454		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 890	32 538	33 521		12 395		10 852		56 768		16 454		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 890	32 538	33 521		12 395		10 852		56 768		16 454		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 890	32 538	33 521		12 395		10 852		56 768		16 454		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	58 149	82 969	27 845	47.9%	16 703	28.7%	15 746	19.0%	60 294	72.7%	27 701	51.7%	(43.2%)
National Government	40 299	40 299	15 523	38.5%	14 470	35.9%	11 390	28.3%	41 383	102.7%	20 138	61.6%	(43.4%)
Provincial Government	-	2 000	2 941	-	-	-	-	-	2 941	147.0%	5 261	58.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 299	42 299	18 464	45.8%	14 470	35.9%	11 390	26.9%	44 323	104.8%	25 399	61.3%	(55.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 850	40 670	9 381	52.6%	2 233	12.5%	4 356	10.7%	15 970	39.3%	2 301	25.4%	89.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 149	82 969	27 845	47.9%	16 703	28.7%	15 746	19.0%	60 294	72.7%	27 701	51.7%	(43.2%)
Governance and Administration	2 250	5 304	3 387	150.6%	235	10.4%	191	3.6%	3 813	71.9%	80	34.7%	138.9%
Executive & Council	100	100	44	44.1%	7	6.7%	24	23.6%	74	74.4%	11	88.7%	123.7%
Budget & Treasury Office	500	525	320	64.0%	85	17.0%	112	21.4%	518	98.6%	19	82.4%	483.4%
Corporate Services	1 650	4 679	3 023	183.2%	143	8.7%	55	1.2%	3 221	68.8%	50	23.9%	9.7%
Community and Public Safety	5 150	4 550	2 770	53.8%	1 677	32.6%	24	.5%	4 472	98.3%	17	13.7%	44.2%
Community & Social Services	5 150	4 550	2 770	53.8%	1 677	32.6%	24	.5%	4 472	98.3%	17	13.7%	44.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 749	73 115	21 687	42.7%	14 790	29.1%	15 531	21.2%	52 009	71.1%	27 604	52.6%	(43.7%)
Planning and Development	550	550	402	73.1%	96	17.4%	-	-	498	90.5%	-	6.1%	-
Road Transport	50 199	72 565	21 285	42.4%	14 695	29.3%	15 531	21.4%	51 511	71.0%	27 604	52.8%	(43.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	234 781	240 149	106 565	45.4%	70 560	30.1%	62 127	25.9%	239 251	99.6%	51 869	99.4%	19.8%
Property rates, penalties and collection charges	6 813	8 927	1 798	26.4%	2 055	30.2%	1 300	14.6%	5 153	57.7%	702	74.9%	85.3%
Service charges	676	714	212	31.4%	212	31.3%	208	29.1%	632	88.5%	203	75.4%	2.4%
Other revenue	4 859	5 431	1 212	24.9%	1 267	26.1%	917	16.9%	3 396	62.5%	1 879	104.0%	(51.2%)
Government - operating	178 247	178 247	87 232	48.9%	50 969	28.6%	38 367	21.5%	176 568	99.1%	33 670	102.4%	13.9%
Government - capital	40 299	42 299	15 000	37.2%	15 000	37.2%	19 978	47.2%	49 978	118.2%	14 289	97.6%	39.8%
Interest	3 887	4 532	1 111	28.6%	1 057	27.2%	1 356	29.9%	3 524	77.8%	1 126	87.6%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 772)	(163 605)	(48 880)	30.6%	(43 495)	27.2%	(35 591)	21.8%	(127 966)	78.2%	(25 847)	61.7%	37.7%
Suppliers and employees	(137 972)	(141 417)	(44 984)	32.6%	(32 634)	23.7%	(31 279)	22.1%	(108 897)	77.0%	(25 621)	61.6%	22.1%
Finance charges	(900)	(765)	(233)	25.9%	-	-	(471)	61.5%	(704)	92.0%	-	-	(100.0%)
Transfers and grants	(20 900)	(21 423)	(3 663)	17.5%	(10 861)	52.0%	(3 841)	17.9%	(18 365)	85.7%	(226)	73.9%	1 600.1%
Net Cash from/(used) Operating Activities	75 010	76 544	57 684	76.9%	27 065	36.1%	26 536	34.7%	111 285	145.4%	26 022	147.4%	2.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 749)	(84 619)	(27 845)	47.4%	(17 965)	30.6%	(15 740)	18.6%	(61 549)	72.7%	(27 701)	51.7%	(43.2%)
Capital assets	(58 749)	(84 619)	(27 845)	47.4%	(17 965)	30.6%	(15 740)	18.6%	(61 549)	72.7%	(27 701)	51.7%	(43.2%)
Net Cash from/(used) Investing Activities	(58 749)	(84 619)	(27 845)	47.4%	(17 965)	30.6%	(15 740)	18.6%	(61 549)	72.7%	(27 701)	51.7%	(43.2%)
Cash Flow from Financing Activities													
Receipts	-	10 000	10 000	-	-	-	-	-	10 000	100.0%	-	-	-
Short term loans	-	10 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	10 000	-	-	-	-	-	10 000	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(10 000)	(10 000)	100.0%	-	-	(10 000)	100.0%	(20 000)	200.0%	-	-	(100.0%)
Repayment of borrowing	(10 000)	(10 000)	(10 000)	100.0%	-	-	(10 000)	100.0%	(20 000)	200.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(10 000)	-	-	-	-	-	(10 000)	-	(10 000)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	6 261	(8 074)	29 839	476.6%	9 100	145.3%	796	(9.9%)	39 736	(492.1%)	(1 678)	4 686.2%	(147.5%)
Cash/cash equivalents at the year begin:	53 768	94 283	94 283	175.4%	124 123	230.8%	133 223	141.3%	94 283	100.0%	144 298	99.8%	(7.7%)
Cash/cash equivalents at the year end:	60 029	86 209	124 123	206.8%	133 223	221.9%	134 019	155.5%	134 019	155.5%	142 620	265.2%	(6.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	183	4.6%	105	2.6%	72	1.8%	3 644	91.0%	4 004	57.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78	5.5%	56	3.9%	52	3.7%	1 235	86.9%	1 421	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	18.4%	38	10.9%	9	2.6%	238	68.1%	349	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	19	3.3%	19	3.2%	18	3.1%	531	90.4%	588	8.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	13.0%	62	10.3%	12	2.0%	451	74.7%	604	8.7%	(6)	(1.0%)	-	-
Total By Income Source	423	6.1%	279	4.0%	164	2.4%	6 100	87.6%	6 966	100.0%	(6)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2	.1%	2	.1%	2	.1%	1 848	99.7%	1 854	26.6%	-	-	-	-
Commercial	247	11.7%	158	7.5%	36	1.7%	1 674	79.1%	2 116	30.4%	-	-	-	-
Households	137	4.8%	124	4.3%	110	3.8%	2 510	87.1%	2 882	41.4%	(6)	(.2%)	-	-
Other	37	31.9%	(5)	(4.7%)	16	13.7%	68	59.1%	115	1.6%	-	-	-	-
Total By Customer Group	423	6.1%	279	4.0%	164	2.4%	6 100	87.6%	6 966	100.0%	(6)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	794	100.0%	-	-	-	-	-	-	794	6.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	417	100.0%	-	-	-	-	-	-	417	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 494	100.0%	-	-	-	-	-	-	11 494	90.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 705	100.0%	-	-	-	-	-	-	12 705	100.0%

Contact Details

Municipal Manager	Mr ZS Sikhosana	039 259 5309
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	369 998	314 738	117 532	31.8%	92 721	25.1%	74 480	23.7%	284 732	90.5%	79 394	86.5%	(6.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	38 409	38 409	12 216	31.8%	8 254	21.5%	7 706	20.1%	28 176	73.4%	9 773	78.1%	(21.2%)
Service charges - sanitation revenue	16 461	16 461	1 282	7.8%	3 538	21.5%	3 302	20.1%	8 122	49.3%	4 188	84.4%	(21.2%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 032	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 435	3 375	1 165	26.3%	828	18.7%	584	17.3%	2 577	76.4%	728	83.0%	(19.7%)
Interest earned - outstanding debtors	6 360	8 000	2 004	31.5%	2 119	33.3%	2 254	28.2%	6 377	79.7%	1 950	90.6%	15.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	302 323	246 363	100 434	33.2%	77 710	25.7%	60 258	24.5%	238 402	96.8%	62 464	90.9%	(3.5%)
Other own revenue	978	2 130	431	44.1%	272	27.8%	375	17.6%	1 078	50.6%	291	11.1%	28.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397 581	387 050	78 143	19.7%	126 435	31.8%	106 408	27.5%	310 986	80.3%	75 695	56.8%	40.6%
Employee related costs	122 390	116 031	27 908	22.8%	29 007	23.7%	30 641	26.4%	87 556	75.5%	26 303	74.4%	16.5%
Remuneration of councillors	7 321	7 321	1 417	19.4%	1 456	19.9%	1 647	22.5%	4 520	61.7%	1 356	60.6%	21.4%
Debt impairment	24 692	24 692	-	-	12 346	50.0%	-	-	12 346	50.0%	-	-	-
Depreciation and asset impairment	30 300	29 999	-	-	15 000	49.5%	29 519	98.4%	44 519	148.4%	-	-	(100.0%)
Finance charges	2 278	1 114	29	1.3%	1 155	50.7%	-	-	1 185	106.3%	-	43.0%	-
Bulk purchases	8 706	9 852	2 184	25.1%	2 796	32.1%	1 912	19.4%	6 893	70.0%	3 221	83.8%	(40.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 015	53 356	11 843	37.0%	13 783	43.1%	7 636	14.3%	33 263	62.3%	9 675	76.1%	(21.1%)
Transfers and grants	-	18 096	8 144	-	3 952	-	4 000	22.1%	16 096	88.9%	5 170	74.4%	(22.6%)
Other expenditure	169 879	126 590	26 617	15.7%	46 939	27.6%	31 052	24.5%	104 608	82.6%	29 968	58.0%	3.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 583)	(72 311)	39 389		(33 714)		(31 928)		(26 253)		3 699		
Transfers recognised - capital	298 290	258 250	-	-	108 157	36.3%	137 842	53.4%	245 999	95.3%	116 291	46.1%	18.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	270 707	185 939	39 389		74 443		105 914		219 746		119 990		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	270 707	185 939	39 389		74 443		105 914		219 746		119 990		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	270 707	185 939	39 389		74 443		105 914		219 746		119 990		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	270 707	185 939	39 389		74 443		105 914		219 746		119 990		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	306 650	250 238	30 155	9.8%	80 778	26.3%	44 598	17.8%	155 531	62.2%	78 789	66.0%	(43.4%)
National Government	270 790	247 090	29 186	10.8%	78 971	29.2%	44 513	18.0%	152 671	61.8%	78 023	67.1%	(42.9%)
Provincial Government	27 500	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	110	-	(100.0%)
Transfers recognised - capital	298 290	247 090	29 186	9.8%	78 971	26.5%	44 513	18.0%	152 671	61.8%	78 132	67.2%	(43.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 360	3 148	969	11.6%	1 807	21.6%	84	2.7%	2 861	90.9%	635	9.3%	(86.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	22	-	(100.0%)
Capital Expenditure Standard Classification	306 650	250 238	30 155	9.8%	80 778	26.3%	44 598	17.8%	155 531	62.2%	78 789	66.0%	(43.4%)
Governance and Administration	2 600	1 643	264	10.1%	195	7.5%	(295)	(17.9%)	164	10.0%	181	78.2%	(262.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 600	1 643	264	10.1%	195	7.5%	(295)	(17.9%)	164	10.0%	181	78.2%	(262.6%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 800	400	400	1.6%	-	-	-	-	400	100.0%	49	6.1%	(100.0%)
Planning and Development	24 800	400	400	1.6%	-	-	-	-	400	100.0%	49	6.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	279 250	248 195	29 492	10.6%	80 583	28.9%	44 893	18.1%	154 968	62.4%	78 559	66.1%	(42.9%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 500	3 605	705	20.2%	3 245	92.7%	379	10.5%	4 330	120.1%	553	14.2%	(31.4%)
Waste Water Management	275 750	244 590	28 786	10.4%	77 338	28.0%	44 513	18.2%	150 638	61.6%	78 006	66.8%	(42.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	639 084	545 768	241 254	37.8%	156 538	24.5%	148 100	27.1%	545 893	100.0%	170 861	96.0%	(13.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	30 746	30 746	11 779	38.3%	7 160	23.3%	8 818	28.7%	27 757	90.3%	8 480	72.3%	4.0%
Other revenue	10	2 034	431	4 316.1%	269	2 686.1%	375	18.4%	1 075	52.9%	356	144.0%	5.3%
Government - operating	302 323	260 403	102 198	33.8%	82 900	27.4%	60 330	23.2%	245 428	94.2%	69 079	94.6%	(12.7%)
Government - capital	298 290	244 290	123 677	41.5%	63 263	21.2%	75 738	31.0%	262 679	107.5%	90 268	100.0%	(16.1%)
Interest	7 714	8 294	3 168	41.1%	2 947	38.2%	2 839	34.2%	8 954	108.0%	2 677	125.6%	6.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(342 589)	(282 329)	(144 113)	42.1%	(116 847)	34.1%	(92 481)	32.8%	(353 440)	125.2%	(51 527)	99.1%	79.5%
Suppliers and employees	(340 356)	(263 118)	(135 939)	39.9%	(111 739)	32.8%	(88 481)	33.6%	(336 159)	127.8%	(46 357)	102.0%	90.9%
Finance charges	(2 233)	(1 114)	(29)	1.3%	(1 155)	51.7%	-	-	(1 185)	106.3%	-	43.0%	-
Transfers and grants	-	(18 096)	(8 144)	-	(3 952)	-	(4 000)	22.1%	(16 096)	88.9%	(5 170)	74.4%	(22.6%)
Net Cash from/(used) Operating Activities	296 494	263 439	97 141	32.8%	39 692	13.4%	55 620	21.1%	192 453	73.1%	119 334	93.1%	(53.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(248 610)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(154 717)	55.9%	(78 789)	62.3%	(43.4%)
Capital assets	(248 610)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(154 717)	55.9%	(78 789)	62.3%	(43.4%)
Net Cash from/(used) Investing Activities	(248 610)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(154 717)	55.9%	(78 789)	62.3%	(43.4%)
Cash Flow from Financing Activities													
Receipts	151	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	151	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 835)	(2 845)	(569)	14.8%	-	-	(1 307)	46.0%	(1 876)	66.0%	-	48.4%	(100.0%)
Repayment of borrowing	(3 835)	(2 845)	(569)	14.8%	-	-	(1 307)	46.0%	(1 876)	66.0%	-	48.4%	(100.0%)
Net Cash from/(used) Financing Activities	(3 684)	(2 845)	(569)	15.4%	-	-	(1 307)	46.0%	(1 876)	66.0%	-	50.3%	(100.0%)
Net Increase/(Decrease) in cash held	44 200	(16 318)	66 417	150.3%	(40 272)	(91.1%)	9 714	(59.5%)	35 860	(219.8%)	40 544	1 373.1%	(76.0%)
Cash/cash equivalents at the year begin:	36 320	25 871	25 871	71.2%	92 288	254.1%	52 017	201.1%	25 871	100.0%	82 930	100.0%	(37.3%)
Cash/cash equivalents at the year end:	80 520	9 553	92 288	114.6%	52 017	64.6%	61 731	646.2%	61 731	646.2%	123 474	340.0%	(50.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 748	3.1%	2 801	3.1%	2 570	2.9%	81 857	91.0%	89 976	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 074	3.1%	1 094	3.1%	1 004	2.9%	31 978	91.0%	35 150	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	459	3.1%	468	3.1%	430	2.9%	13 683	91.0%	15 040	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 281	3.1%	4 363	3.1%	4 004	2.9%	127 519	91.0%	140 167	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 318	9.5%	951	6.9%	1 052	7.6%	10 528	76.0%	13 849	9.9%	-	-	-	-
Commercial	738	6.6%	394	3.5%	295	2.6%	9 738	87.2%	11 165	8.0%	-	-	-	-
Households	2 224	1.9%	3 018	2.6%	2 657	2.3%	107 253	93.1%	115 152	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 281	3.1%	4 363	3.1%	4 004	2.9%	127 519	91.0%	140 167	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 792	53.6%	400	4.5%	372	4.2%	3 376	37.8%	8 939	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 792	53.6%	400	4.5%	372	4.2%	3 376	37.8%	8 939	100.0%

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	285 122	298 754	113 372	39.8%	93 003	32.6%	73 906	24.7%	280 281	93.8%	63 116	90.1%	17.1%
Property rates	35 000	31 000	7 715	22.0%	7 740	22.1%	7 763	25.0%	23 218	74.9%	7 115	51.5%	9.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 900	4 100	1 027	26.3%	1 067	27.4%	1 071	26.1%	3 166	77.2%	984	80.7%	8.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	826	773	192	23.3%	195	23.6%	194	25.1%	581	75.2%	190	77.8%	2.3%
Interest earned - external investments	6 600	11 000	2 123	32.2%	2 771	42.0%	3 019	27.4%	7 913	71.9%	1 967	88.8%	53.5%
Interest earned - outstanding debtors	5 000	5 000	4 287	85.7%	4 731	94.6%	4 917	98.3%	13 935	278.7%	3 869	191.4%	27.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	59	46	22	36.7%	2	3.1%	31	66.6%	54	117.6%	18	90.6%	66.1%
Licences and permits	5 300	7 100	1 849	34.9%	2 282	43.1%	651	9.2%	4 782	67.3%	1 048	71.4%	(37.9%)
Agency services	300	300	-	-	-	-	-	-	-	-	-	.8%	-
Transfers recognised - operational	226 517	226 517	95 771	42.3%	73 921	32.6%	55 967	24.7%	225 659	99.6%	47 520	98.5%	17.8%
Other own revenue	1 620	12 918	387	23.9%	293	18.1%	292	2.3%	972	7.5%	405	8.1%	(27.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 924	279 691	45 711	16.7%	50 038	18.3%	49 738	17.8%	145 487	52.0%	40 791	51.0%	21.9%
Employee related costs	107 908	106 789	23 635	21.9%	25 287	23.4%	27 783	26.0%	76 706	71.8%	23 010	71.4%	20.7%
Remuneration of councillors	17 447	19 068	4 364	25.0%	4 378	25.1%	5 074	26.6%	13 816	72.5%	4 047	72.4%	25.4%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	9 135	7 065	319	3.5%	664	7.3%	268	3.8%	1 251	17.7%	779	38.5%	(65.6%)
Contracted services	17 150	22 748	4 484	26.1%	4 213	24.6%	3 807	16.7%	12 505	55.0%	904	31.5%	321.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	65 784	74 020	12 908	19.6%	15 495	23.6%	12 806	17.3%	41 209	55.7%	12 050	59.7%	6.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 198	19 063	67 661		42 964		24 168		134 793		22 325		
Transfers recognised - capital	88 660	90 173	59 000	66.5%	22 938	25.9%	26 722	29.6%	108 660	120.5%	21 449	100.0%	24.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	100 858	109 236	126 661		65 902		50 890		243 453		43 774		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	100 858	109 236	126 661		65 902		50 890		243 453		43 774		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100 858	109 236	126 661		65 902		50 890		243 453		43 774		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100 858	109 236	126 661		65 902		50 890		243 453		43 774		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	135 858	139 236	27 821	20.5%	46 071	33.9%	34 123	24.5%	108 015	77.6%	34 259	60.3%	(.4%)
National Government	88 660	87 867	16 136	18.2%	31 891	36.0%	20 227	23.0%	68 254	77.7%	27 548	75.8%	(26.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 660	87 867	16 136	18.2%	31 891	36.0%	20 227	23.0%	68 254	77.7%	27 548	75.8%	(26.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 198	51 369	11 685	24.8%	14 180	30.0%	13 896	27.1%	39 761	77.4%	6 711	28.5%	107.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	135 858	139 236	27 821	20.5%	46 071	33.9%	34 123	24.5%	108 015	77.6%	34 259	60.3%	(.4%)
Governance and Administration	21 650	35 968	2 919	13.5%	11 748	54.3%	12 356	34.4%	27 022	75.1%	2 418	37.3%	411.1%
Executive & Council	150	80	-	-	-	-	115	143.7%	115	143.7%	18	82.7%	542.5%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	21 500	35 888	2 919	13.6%	11 748	54.6%	12 241	34.1%	26 907	75.0%	2 400	37.0%	410.1%
Community and Public Safety	46 277	44 115	3 202	6.9%	10 548	22.8%	14 392	32.6%	28 142	63.8%	5 998	43.5%	139.9%
Community & Social Services	33 947	27 320	1 536	4.5%	5 291	15.6%	7 573	27.7%	14 400	52.7%	3 692	28.9%	105.1%
Sport And Recreation	12 330	16 795	1 666	13.5%	5 258	42.6%	6 819	40.6%	13 743	81.8%	2 307	58.9%	195.6%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 300	40 522	15 050	31.2%	20 835	43.1%	4 405	10.9%	40 290	99.4%	23 259	79.6%	(81.1%)
Planning and Development	3 000	1 000	98	3.3%	87	2.9%	-	-	185	18.5%	-	-	-
Road Transport	45 300	39 522	14 952	33.0%	20 748	45.8%	4 405	11.1%	40 105	101.5%	23 259	81.1%	(81.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 631	18 631	6 650	33.9%	2 940	15.0%	2 970	15.9%	12 560	67.4%	2 585	27.5%	14.9%
Electricity	19 631	18 631	5 340	27.2%	1 563	8.0%	2 970	15.9%	9 873	53.0%	2 585	29.6%	14.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	1 310	-	1 377	-	-	-	2 687	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	358 222	374 887	164 639	46.0%	106 485	29.7%	93 723	25.0%	364 847	97.3%	79 786	98.4%	17.5%
Property rates, penalties and collection charges	21 000	18 600	4 353	20.7%	2 771	13.2%	6 010	32.3%	13 134	70.6%	6 451	113.4%	(6.8%)
Service charges	2 340	2 460	943	40.3%	1 312	56.1%	837	34.0%	3 092	125.7%	738	95.5%	13.4%
Other revenue	8 105	21 137	2 449	30.2%	2 771	34.2%	1 168	5.5%	6 389	30.2%	1 661	46.7%	(29.7%)
Government - operating	226 517	226 517	95 771	42.3%	73 921	32.6%	55 967	24.7%	225 659	99.6%	47 520	98.5%	17.8%
Government - capital	88 660	90 173	59 000	66.5%	22 938	25.9%	26 722	29.6%	108 660	120.5%	21 449	100.0%	24.6%
Interest	11 600	16 000	2 123	18.3%	2 771	23.9%	3 019	18.9%	7 913	49.5%	1 967	88.8%	53.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 924)	(229 691)	(57 667)	26.5%	(64 632)	29.7%	(40 249)	17.5%	(162 547)	70.8%	(58 235)	74.3%	(30.9%)
Suppliers and employees	(217 424)	(229 691)	(57 667)	26.5%	(64 632)	29.7%	(40 249)	17.5%	(162 547)	70.8%	(58 235)	74.4%	(30.9%)
Finance charges	(500)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	140 298	145 196	106 972	76.2%	41 853	29.8%	53 474	36.8%	202 300	139.3%	21 551	136.9%	148.1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 858)	(139 236)	(27 821)	20.5%	(46 071)	33.9%	(34 123)	24.5%	(108 015)	77.6%	(34 259)	60.3%	(.4%)
Capital assets	(135 858)	(139 236)	(27 821)	20.5%	(46 071)	33.9%	(34 123)	24.5%	(108 015)	77.6%	(34 259)	60.3%	(.4%)
Net Cash from/(used) Investing Activities	(135 858)	(139 236)	(27 821)	20.5%	(46 071)	33.9%	(34 123)	24.5%	(108 015)	77.6%	(34 259)	60.3%	(.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 440	5 960	79 152	1 782.7%	(4 218)	(95.0%)	19 351	324.7%	94 285	1 582.0%	(12 708)	14 050.0%	(252.3%)
Cash/cash equivalents at the year begin:	84 000	150 054	150 054	178.6%	229 205	272.9%	224 987	149.9%	150 054	100.0%	190 309	99.7%	18.2%
Cash/cash equivalents at the year end:	88 440	156 014	229 205	259.2%	224 987	254.4%	244 339	156.6%	244 339	156.6%	177 601	203.5%	37.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 154	5.8%	(2 251)	(6.0%)	1 775	4.8%	35 566	95.5%	37 244	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(170)	(1.3%)	197	1.5%	274	2.0%	13 240	97.8%	13 540	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.4%	38	1.7%	35	1.6%	2 097	95.3%	2 201	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 659	2.8%	1 614	2.7%	1 653	2.8%	54 239	91.7%	59 165	52.8%	-	-	-	-
Total By Income Source	3 674	3.3%	(402)	(.4%)	3 737	3.3%	105 141	93.8%	112 150	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 720	8.6%	(2 230)	(11.1%)	1 753	8.7%	18 865	93.8%	20 109	17.9%	-	-	-	-
Commercial	495	2.5%	200	1.0%	503	2.5%	18 560	93.9%	19 758	17.6%	-	-	-	-
Households	1 459	2.2%	1 620	2.4%	1 468	2.2%	62 871	93.3%	67 418	60.1%	-	-	-	-
Other	(0)	-	8	.2%	13	.3%	4 845	99.6%	4 866	4.3%	-	-	-	-
Total By Customer Group	3 674	3.3%	(402)	(.4%)	3 737	3.3%	105 141	93.8%	112 150	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M C Chaamano (acting)	015 811 5541
Financial Manager	Mr R H Maluleke	015 811 5500

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	261 675	264 695	98 373	37.6%	66 746	25.5%	63 662	24.1%	228 781	86.4%	11 268	15.9%	465.0%
Property rates	6 660	6 660	2 430	36.5%	2 191	32.9%	2 211	33.2%	6 833	102.6%	2 151	103.5%	2.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 803	16 803	1 768	10.5%	2 145	12.8%	3 238	19.3%	7 152	42.6%	1 794	52.2%	80.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 289	4 289	1 035	24.1%	1 013	23.6%	984	22.9%	3 032	70.7%	887	65.3%	10.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	129	235	22	16.8%	96	74.2%	(54)	(23.0%)	63	27.0%	37	57.4%	(245.9%)
Interest earned - external investments	3 784	3 784	866	22.9%	950	25.1%	1 038	27.4%	2 854	75.4%	893	64.4%	16.2%
Interest earned - outstanding debtors	5 877	7 297	1 807	30.7%	1 842	31.3%	2 113	29.0%	5 761	79.0%	1 745	86.4%	21.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	353	353	44	12.5%	61	17.3%	59	16.8%	165	46.7%	32	21.8%	87.5%
Licences and permits	5 877	5 877	688	11.7%	1 999	34.0%	143	2.4%	2 830	48.2%	729	39.8%	(80.4%)
Agency services	1 822	1 822	434	23.8%	(224)	(12.3%)	360	19.8%	570	31.3%	437	76.5%	(17.6%)
Transfers recognised - operational	212 960	213 353	87 979	41.3%	56 129	26.4%	52 935	24.8%	197 043	92.4%	1 272	3.1%	4 060.6%
Other own revenue	3 016	4 117	1 301	43.1%	543	18.0%	634	15.4%	2 478	60.2%	1 290	19.1%	(50.9%)
Gains on disposal of PPE	106	106	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	182 015	182 515	34 722	19.1%	42 324	23.3%	47 667	26.1%	124 714	68.3%	34 039	60.4%	40.0%
Employee related costs	65 065	65 065	14 846	22.8%	15 987	24.6%	15 781	24.3%	46 614	71.6%	14 433	67.5%	9.3%
Remuneration of councillors	17 054	17 879	4 238	24.9%	4 235	24.8%	4 847	27.1%	13 321	74.5%	3 837	69.7%	26.3%
Debt impairment	5 229	5 229	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 605	13 895	-	-	-	-	11 229	80.8%	11 229	80.8%	-	-	(100.0%)
Finance charges	200	-	-	-	-	-	-	-	-	-	296	44.0%	(100.0%)
Bulk purchases	12 885	9 417	2 052	15.9%	2 472	19.2%	1 793	19.0%	6 317	67.1%	1 503	57.7%	19.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 188	9 985	2 072	22.6%	2 915	31.7%	2 121	21.2%	7 109	71.2%	1 602	58.3%	32.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	60 789	61 044	11 513	18.9%	16 714	27.5%	11 896	19.5%	40 123	65.7%	12 369	86.0%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	79 660	82 179	63 651		24 421		15 996		104 068		(22 772)		
Transfers recognised - capital	55 692	79 589	13 666	24.5%	12 395	22.3%	25 081	31.5%	51 143	64.3%	16 967	25.0%	47.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	33 699	65 900	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	169 051	227 668	77 317		36 816		41 077		155 210		(5 805)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	169 051	227 668	77 317		36 816		41 077		155 210		(5 805)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	169 051	227 668	77 317		36 816		41 077		155 210		(5 805)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	169 051	227 668	77 317		36 816		41 077		155 210		(5 805)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	169 051	227 668	36 652	21.7%	39 159	23.2%	38 533	16.9%	114 344	50.2%	14 196	24.9%	171.4%
National Government	55 692	79 589	13 666	24.5%	12 395	22.3%	25 083	31.5%	51 145	64.3%	6 433	25.6%	289.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 692	79 589	13 666	24.5%	12 395	22.3%	25 083	31.5%	51 145	64.3%	6 433	25.6%	289.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113 359	148 080	22 986	20.3%	26 764	23.6%	13 450	9.1%	63 200	42.7%	7 764	24.7%	73.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	169 051	227 668	36 652	21.7%	39 159	23.2%	38 533	16.9%	114 344	50.2%	14 196	24.9%	171.4%
Governance and Administration	5 523	8 549	795	14.4%	637	11.5%	160	1.9%	1 592	18.6%	13	.3%	1 153.9%
Executive & Council	20	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	393	3 850	-	-	-	-	40	1.0%	40	1.0%	-	.1%	(100.0%)
Corporate Services	5 110	4 699	795	15.6%	637	12.5%	120	2.5%	1 552	33.0%	13	.4%	839.0%
Community and Public Safety	53 492	47 942	3 499	6.5%	6 318	11.8%	2 400	5.0%	12 217	25.5%	3 089	16.9%	(22.3%)
Community & Social Services	22 831	20 890	1 841	8.1%	2 320	10.2%	648	3.1%	4 809	23.0%	305	8.8%	112.2%
Sport And Recreation	30 661	21 632	1 069	3.5%	989	3.2%	1 672	7.7%	3 730	17.2%	1 740	24.7%	(3.9%)
Public Safety	-	5 420	589	-	3 009	-	81	1.5%	3 678	67.9%	1 043	18.3%	(92.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 236	157 185	32 305	32.6%	32 204	32.5%	35 831	22.8%	100 340	63.8%	10 231	29.2%	250.2%
Planning and Development	-	1 000	614	-	-	-	-	-	614	61.4%	-	67.5%	-
Road Transport	99 236	156 185	31 692	31.9%	32 204	32.5%	35 831	22.9%	99 727	63.9%	10 231	25.1%	250.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 800	13 992	53	.5%	-	-	142	1.0%	195	1.4%	864	19.1%	(83.6%)
Electricity	2 140	6 140	-	-	-	-	142	2.3%	142	2.3%	-	13.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 400	2 400	-	-	-	-	-	-	-	-	774	15.6%	(100.0%)
Waste Management	6 260	5 452	53	.8%	-	-	-	-	53	1.0%	90	41.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	315 509	318 135	121 553	38.5%	84 673	26.8%	97 297	30.6%	303 523	95.4%	130 131	87.8%	(25.2%)
Property rates, penalties and collection charges	6 000	6 000	1 398	23.3%	1 295	21.6%	1 300	21.7%	3 993	66.6%	1 433	-	(9.2%)
Service charges	20 000	20 000	1 918	9.6%	2 761	13.8%	2 198	11.0%	6 877	34.4%	2 363	-	(7.0%)
Other revenue	11 196	12 403	2 436	21.8%	2 476	22.1%	1 296	10.4%	6 208	50.1%	2 525	14.3%	(48.7%)
Government - operating	212 960	212 960	90 228	42.4%	55 537	26.1%	52 663	24.7%	198 428	93.2%	101 753	99.7%	(48.2%)
Government - capital	55 692	55 692	22 900	41.1%	19 813	35.6%	36 689	65.9%	79 402	142.6%	19 420	100.0%	88.9%
Interest	9 661	11 081	2 673	27.7%	2 792	28.9%	3 151	28.4%	8 615	77.7%	2 638	59.3%	19.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(165 371)	(163 391)	(36 455)	22.0%	(42 324)	25.6%	(37 673)	23.1%	(116 453)	71.3%	(34 039)	61.4%	10.7%
Suppliers and employees	(165 171)	(163 391)	(36 455)	22.1%	(42 324)	25.6%	(37 673)	23.1%	(116 453)	71.3%	(33 744)	61.7%	11.6%
Finance charges	(200)	-	-	-	-	-	-	-	-	-	(296)	44.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	150 138	154 744	85 098	56.7%	42 349	28.2%	59 624	38.5%	187 070	120.9%	96 092	121.0%	(38.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 051)	(227 668)	(36 652)	21.7%	(39 159)	23.2%	(38 491)	16.9%	(114 302)	50.2%	(13 744)	24.8%	180.1%
Capital assets	(169 051)	(227 668)	(36 652)	21.7%	(39 159)	23.2%	(38 491)	16.9%	(114 302)	50.2%	(13 744)	24.8%	180.1%
Net Cash from/(used) Investing Activities	(169 051)	(227 668)	(36 652)	21.7%	(39 159)	23.2%	(38 491)	16.9%	(114 302)	50.2%	(13 744)	24.8%	180.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(245)	85.1%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(245)	85.1%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(245)	85.1%	(100.0%)
Net Increase/(Decrease) in cash held	(18 913)	(72 924)	48 446	(256.2%)	3 190	(16.9%)	21 132	(29.0%)	72 768	(99.8%)	82 103	(69.7%)	(74.3%)
Cash/cash equivalents at the year begin:	73 341	105 543	94 519	128.9%	142 964	194.9%	146 154	138.5%	94 519	89.6%	83 656	37.8%	74.7%
Cash/cash equivalents at the year end:	54 429	32 619	142 964	262.7%	146 154	268.5%	167 287	512.9%	167 287	512.9%	165 758	226.0%	.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 068	5.3%	732	3.7%	6 050	30.2%	12 187	60.8%	20 038	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 015	3.1%	814	2.5%	777	2.4%	30 322	92.1%	32 928	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	556	1.8%	519	1.7%	497	1.6%	28 681	94.8%	30 253	30.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	.5%	85	.5%	87	.5%	15 946	98.5%	16 197	16.3%	-	-	-	-
Total By Income Source	2 718	2.7%	2 150	2.2%	7 411	7.5%	87 137	87.6%	99 416	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	76	5.6%	64	4.7%	52	3.8%	1 184	86.0%	1 376	1.4%	-	-	-	-
Commercial	486	7.0%	230	3.3%	243	3.5%	5 988	86.2%	6 947	7.0%	-	-	-	-
Households	2 156	2.4%	1 856	2.0%	7 116	7.8%	79 965	87.8%	91 093	91.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 718	2.7%	2 150	2.2%	7 411	7.5%	87 137	87.6%	99 416	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	586	100.0%	-	-	-	-	-	-	586	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	733	100.0%	-	-	-	-	-	-	733	55.6%
Total	1 319	100.0%	-	-	-	-	-	-	1 319	100.0%

Contact Details

Municipal Manager	Mrs T G Mashaba	015 309 9246/7/8
Financial Manager	Mrs Motjatji Florah Mankgabe	015 309 9246/7/8

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	953 193	954 246	290 960	30.5%	218 960	23.0%	181 715	19.0%	691 635	72.5%	108 971	79.3%	66.8%
Property rates	61 583	61 583	19 006	30.9%	17 296	28.1%	12 798	20.8%	49 100	79.7%	30 755	86.6%	(58.4%)
Property rates - penalties and collection charges	5 000	5 000	1 058	21.2%	1 188	23.8%	860	17.2%	3 105	62.1%	2 507	96.9%	(65.7%)
Service charges - electricity revenue	458 770	458 770	110 766	24.1%	96 302	21.0%	71 041	15.5%	278 109	60.6%	(50 732)	73.9%	(240.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	23 300	23 300	6 687	28.7%	6 636	28.5%	4 408	18.9%	17 731	76.1%	10 629	86.6%	(58.5%)
Service charges - other	1 356	1 356	224	16.5%	751	55.4%	229	16.9%	1 203	88.7%	424	37.0%	(46.0%)
Rental of facilities and equipment	959	959	305	31.8%	304	31.7%	282	29.4%	891	92.9%	583	119.1%	(51.6%)
Interest earned - external investments	1 801	1 801	582	32.3%	743	41.3%	780	43.3%	2 105	116.9%	469	50.0%	66.5%
Interest earned - outstanding debtors	11 400	11 400	3 332	29.2%	3 583	31.4%	3 143	27.6%	10 057	88.2%	8 116	123.9%	(61.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 705	3 705	789	21.3%	1 042	28.1%	1 448	39.1%	3 280	88.5%	4 497	122.7%	(67.8%)
Licences and permits	647	647	207	31.9%	106	16.4%	131	20.3%	444	68.6%	315	112.0%	(58.4%)
Agency services	43 193	43 193	12 314	28.5%	15 111	35.0%	8 576	19.9%	36 001	83.4%	20 335	83.1%	(57.8%)
Transfers recognised - operational	333 149	334 201	135 609	40.7%	75 268	22.6%	76 721	23.0%	287 598	86.1%	71 210	91.5%	7.7%
Other own revenue	6 030	6 030	81	1.3%	630	10.5%	1 298	21.5%	2 010	33.3%	9 862	22.5%	(86.8%)
Gains on disposal of PPE	2 300	2 300	-	-	0	-	-	-	0	-	1	.1%	(100.0%)
Operating Expenditure	965 233	966 285	184 701	19.1%	150 164	15.6%	163 197	16.9%	498 062	51.5%	162 821	59.9%	.2%
Employee related costs	162 196	162 196	58 819	36.3%	59 165	36.5%	32 713	20.2%	150 696	92.9%	53 390	108.8%	(38.7%)
Remuneration of councillors	22 181	22 845	4 982	22.5%	5 030	22.7%	3 952	17.3%	13 964	61.1%	4 786	69.4%	(17.4%)
Debt impairment	20 583	20 583	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 290	123 290	-	-	-	-	-	-	-	-	-	-	-
Finance charges	9 177	9 177	997	10.9%	2 252	24.5%	2 005	21.8%	5 254	57.2%	406	55.7%	393.9%
Bulk purchases	307 101	307 101	70 852	23.1%	23 193	7.6%	92 821	30.2%	186 866	60.8%	52 889	67.6%	75.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 866	42 616	8 183	18.7%	10 841	24.7%	3 835	9.0%	22 859	53.6%	7 559	73.4%	(49.3%)
Transfers and grants	42 061	43 114	3 941	9.4%	3 621	8.6%	4 464	10.4%	12 026	27.9%	4 733	104.2%	(5.7%)
Other expenditure	234 777	235 362	36 927	15.7%	46 063	19.6%	23 407	9.9%	106 397	45.2%	39 058	48.3%	(40.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 039)	(12 039)	106 260		68 796		18 518		193 574		(53 850)		
Transfers recognised - capital	91 631	147 203	32 971	36.0%	24 123	26.3%	33 537	22.8%	90 631	61.6%	69 253	75.5%	(51.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 592	135 164	139 231		92 919		52 055		284 205		15 403		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	79 592	135 164	139 231		92 919		52 055		284 205		15 403		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 592	135 164	139 231		92 919		52 055		284 205		15 403		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 592	135 164	139 231		92 919		52 055		284 205		15 403		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	144 684	200 256	18 081	12.5%	46 168	31.9%	26 479	13.2%	90 728	45.3%	28 322	34.9%	(6.5%)
National Government	91 631	149 538	15 903	17.4%	39 345	42.9%	22 535	15.1%	77 784	52.0%	15 844	27.6%	42.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 631	149 538	15 903	17.4%	39 345	42.9%	22 535	15.1%	77 784	52.0%	15 844	27.6%	42.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 053	50 719	2 178	4.1%	6 823	12.9%	3 943	7.8%	12 944	25.5%	12 479	55.1%	(68.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 684	200 256	18 081	12.5%	46 168	31.9%	26 479	13.2%	90 728	45.3%	28 322	34.9%	(6.5%)
Governance and Administration	1 150	250	-	-	-	-	-	-	-	-	-	81.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	8.0%	-
Corporate Services	1 150	250	-	-	-	-	-	-	-	-	-	94.1%	-
Community and Public Safety	1 300	1 800	-	-	271	20.8%	128	7.1%	399	22.1%	-	28.6%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 300	1 800	-	-	271	20.8%	128	7.1%	399	22.1%	-	28.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 441	163 003	16 570	15.6%	39 864	37.5%	22 029	13.5%	78 463	48.1%	26 617	35.4%	(17.2%)
Planning and Development	2	11 848	-	-	-	-	-	-	-	-	3	-	(100.0%)
Road Transport	106 439	151 155	16 570	15.6%	39 864	37.5%	22 029	14.6%	78 463	51.9%	26 614	44.0%	(17.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 794	35 204	1 512	4.2%	6 033	16.9%	4 321	12.3%	11 866	33.7%	1 706	26.3%	153.4%
Electricity	35 794	35 044	1 512	4.2%	6 033	16.9%	4 321	12.3%	11 866	33.9%	1 700	27.8%	154.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	160	-	-	-	-	-	-	-	-	6	.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 014 457	1 014 457	385 895	38.0%	305 651	30.1%	295 026	29.1%	986 572	97.3%	355 479	95.3%	(17.0%)
Property rates, penalties and collection charges	56 596	56 596	13 085	23.1%	16 366	28.9%	14 621	25.8%	44 073	77.9%	16 943	65.0%	(13.7%)
Service charges	437 440	437 440	119 636	27.3%	128 339	29.3%	112 930	25.8%	360 905	82.5%	117 430	78.1%	(3.8%)
Other revenue	48 549	48 549	84 096	173.2%	60 995	125.6%	47 887	98.6%	192 978	397.5%	99 045	236.0%	(51.7%)
Government - operating	365 680	365 680	135 705	37.1%	75 268	20.6%	77 677	21.2%	288 650	78.9%	69 901	81.8%	11.1%
Government - capital	91 631	91 631	32 971	36.0%	24 123	26.3%	40 730	44.4%	97 824	106.8%	51 981	122.9%	(21.6%)
Interest	14 561	14 561	401	2.8%	560	3.8%	1 182	8.1%	2 143	14.7%	179	2.8%	562.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(890 047)	(890 047)	(400 597)	45.0%	(184 781)	20.8%	(296 619)	33.3%	(881 998)	99.1%	(296 619)	110.2%	-
Suppliers and employees	(838 441)	(838 441)	(395 659)	47.2%	(178 748)	21.3%	(285 907)	34.1%	(860 314)	102.6%	(291 480)	111.1%	(1.9%)
Finance charges	(9 544)	(9 544)	(997)	10.4%	(2 412)	25.3%	(2 283)	23.9%	(5 692)	59.6%	(406)	55.6%	462.2%
Transfers and grants	(42 061)	(42 061)	(3 941)	9.4%	(3 621)	8.6%	(8 429)	20.0%	(15 991)	38.0%	(4 733)	104.2%	78.1%
Net Cash from/(used) Operating Activities	124 410	124 410	(14 702)	(11.8%)	120 870	97.2%	(1 594)	(1.3%)	104 575	84.1%	58 860	32.4%	(102.7%)
Cash Flow from Investing Activities													
Receipts	2 300	2 300	-	-	(11 350)	(493.5%)	-	-	(11 350)	(493.5%)	0	.1%	(100.0%)
Proceeds on disposal of PPE	2 300	2 300	-	-	-	-	-	-	-	-	0	.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(11 350)	-	-	-	(11 350)	-	-	-	-
Payments	(122 814)	(122 814)	(18 081)	14.7%	(46 168)	37.6%	(23 649)	19.3%	(87 898)	71.6%	(28 322)	39.0%	(16.5%)
Capital assets	(122 814)	(122 814)	(18 081)	14.7%	(46 168)	37.6%	(23 649)	19.3%	(87 898)	71.6%	(28 322)	39.0%	(16.5%)
Net Cash from/(used) Investing Activities	(120 514)	(120 514)	(18 081)	15.0%	(57 518)	47.7%	(23 649)	19.6%	(99 248)	82.4%	(28 322)	39.4%	(16.5%)
Cash Flow from Financing Activities													
Receipts	-	-	132	-	63	-	39	-	235	-	65	-	(39.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	132	-	63	-	39	-	235	-	65	-	(39.5%)
Payments	(14 553)	(14 553)	(339)	2.3%	(4 607)	31.7%	(1 894)	13.0%	(6 839)	47.0%	(233)	50.4%	711.4%
Repayment of borrowing	(14 553)	(14 553)	(339)	2.3%	(4 607)	31.7%	(1 894)	13.0%	(6 839)	47.0%	(233)	50.4%	711.4%
Net Cash from/(used) Financing Activities	(14 553)	(14 553)	(207)	1.4%	(4 543)	31.2%	(1 855)	12.7%	(6 604)	45.4%	(168)	47.6%	1 002.6%
Net Increase/(Decrease) in cash held	(10 657)	(10 657)	(32 990)	309.6%	58 809	(551.8%)	(27 097)	254.3%	(1 278)	12.0%	30 370	101.9%	(189.2%)
Cash/cash equivalents at the year begin:	23 000	28 405	28 405	123.5%	(4 585)	(19.9%)	54 224	190.9%	28 405	100.0%	(30 291)	100.0%	(279.0%)
Cash/cash equivalents at the year end:	12 343	17 748	(4 585)	(37.1%)	54 224	439.3%	27 127	152.8%	27 127	152.8%	78	15.1%	34 508.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 675	24.7%	14 907	10.6%	6 543	4.7%	84 102	60.0%	140 228	43.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 707	6.0%	3 785	3.4%	2 890	2.6%	97 717	88.0%	111 099	34.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 723	5.5%	1 471	3.0%	1 034	2.1%	43 854	89.3%	49 082	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	247	1.0%	(380)	(1.6%)	2	-	23 846	100.6%	23 715	7.3%	-	-	-	-
Total By Income Source	44 351	13.7%	19 784	6.1%	10 470	3.2%	249 519	77.0%	324 125	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44 351	13.7%	19 784	6.1%	10 470	3.2%	249 519	77.0%	324 125	100.0%	-	-	-	-
Total By Customer Group	44 351	13.7%	19 784	6.1%	10 470	3.2%	249 519	77.0%	324 125	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 178	91.8%	117	3.4%	-	-	168	4.8%	3 463	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 178	91.8%	117	3.4%	-	-	168	4.8%	3 463	100.0%

Contact Details

Municipal Manager		
Financial Manager	Ms Norah Lion	015 307 8060

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	443 065	420 816	117 881	26.6%	103 179	23.3%	95 947	22.8%	317 008	75.3%	64 967	71.0%	47.7%
Property rates	124 589	100 165	26 647	21.4%	26 440	21.2%	21 852	21.8%	74 939	74.8%	16 269	70.0%	34.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	105 666	105 666	20 862	19.7%	24 752	23.4%	28 452	26.9%	74 066	70.1%	17 719	63.4%	60.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 971	15 974	3 580	29.9%	3 463	28.9%	3 366	21.1%	10 409	65.2%	2 810	75.7%	19.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	441	94	27.1%	104	30.2%	95	21.5%	293	66.5%	66	70.8%	43.1%
Interest earned - external investments	275	475	214	77.8%	90	32.8%	68	14.4%	372	78.3%	39	96.9%	74.5%
Interest earned - outstanding debtors	70 973	70 973	16 589	23.4%	8 784	12.4%	8 664	12.2%	34 037	48.0%	18 581	72.0%	(53.4%)
Dividends received	3	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 917	372	1 804	61.8%	33	1.1%	132	35.4%	1 969	528.9%	1	18.1%	10 417.1%
Licences and permits	9 399	10 512	2 291	24.4%	1 299	13.8%	5 062	48.2%	8 652	82.3%	2 543	95.5%	99.0%
Agency services	2 381	2 381	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 160	112 660	45 556	40.3%	37 937	33.5%	28 025	24.9%	111 517	99.0%	1 183	73.2%	2 268.4%
Other own revenue	1 385	1 197	245	17.7%	277	20.0%	232	19.3%	754	63.0%	5 753	468.5%	(96.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	469 992	458 162	69 669	14.8%	77 839	16.6%	125 659	27.4%	273 167	59.6%	61 357	46.6%	104.8%
Employee related costs	122 693	120 297	24 151	19.7%	25 984	21.2%	29 674	24.7%	79 810	66.3%	25 843	67.3%	14.8%
Remuneration of councillors	12 811	12 811	3 407	26.6%	3 435	26.8%	3 862	30.1%	10 704	83.6%	2 083	70.9%	85.4%
Debt impairment	33 326	33 326	-	-	-	-	8 222	24.7%	8 222	24.7%	-	.4%	(100.0%)
Depreciation and asset impairment	70 104	65 104	-	-	-	-	42 687	65.6%	42 687	65.6%	-	-	(100.0%)
Finance charges	2 109	1 709	351	16.6%	382	18.1%	155	9.1%	888	52.0%	612	58.1%	(74.6%)
Bulk purchases	94 332	-	15 411	16.3%	8 754	9.3%	26 783	-	50 949	-	8 333	53.6%	221.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	52 256	136 218	14 240	27.3%	11 781	22.5%	13 444	9.9%	39 465	29.0%	10 686	63.7%	25.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	82 362	88 697	12 109	14.7%	27 502	33.4%	831	.9%	40 442	45.6%	13 799	56.7%	(94.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 927)	(37 346)	48 212		25 341		(29 712)		43 840		3 610		
Transfers recognised - capital	36 492	37 346	12 402	34.0%	15 183	41.6%	3 911	10.5%	31 495	84.3%	5 242	55.3%	(25.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 565	(0)	60 614		40 523		(25 802)		75 336		8 852		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 565	(0)	60 614		40 523		(25 802)		75 336		8 852		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 565	(0)	60 614		40 523		(25 802)		75 336		8 852		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 565	(0)	60 614		40 523		(25 802)		75 336		8 852		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	53 792	50 792	12 677	23.6%	18 618	34.6%	4 436	8.7%	35 731	70.3%	4 362	54.4%	1.7%
National Government	36 492	36 992	12 436	34.1%	13 599	37.3%	2 202	6.0%	28 236	76.3%	3 631	66.2%	(39.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 492	36 992	12 436	34.1%	13 599	37.3%	2 202	6.0%	28 236	76.3%	3 631	66.2%	(39.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 300	13 800	242	1.4%	5 019	29.0%	2 234	16.2%	7 495	54.3%	731	28.4%	205.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 792	50 792	12 677	23.6%	18 618	34.6%	4 436	8.7%	35 731	70.3%	4 362	54.4%	1.7%
Governance and Administration	5 700	4 200	36	.6%	1 074	18.8%	385	9.2%	1 495	35.6%	731	51.5%	(47.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 700	4 200	36	.6%	1 074	18.8%	385	9.2%	1 495	35.6%	731	51.5%	(47.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 492	35 992	12 642	35.6%	17 275	48.7%	1 169	3.2%	31 086	86.4%	3 631	45.0%	(67.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 492	35 992	12 642	35.6%	17 275	48.7%	1 169	3.2%	31 086	86.4%	3 631	45.0%	(67.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 600	10 600	-	-	269	2.1%	2 882	27.2%	3 151	29.7%	-	65.6%	(100.0%)
Electricity	12 600	10 600	-	-	269	2.1%	2 882	27.2%	3 151	29.7%	-	65.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	421 154	347 080	111 757	26.5%	104 013	24.7%	96 109	27.7%	311 879	89.9%	70 084	72.8%	37.1%
Property rates, penalties and collection charges	37 772	44 800	9 507	25.2%	11 742	31.1%	7 482	16.7%	28 731	64.1%	10 206	36.4%	(26.7%)
Service charges	197 813	137 811	30 238	15.3%	35 459	17.9%	31 393	22.8%	97 089	70.5%	39 791	96.6%	(21.1%)
Other revenue	16 411	10 512	4 279	26.1%	1 497	9.1%	7 584	72.1%	13 360	127.1%	3 418	47.0%	121.9%
Government - operating	113 160	113 160	48 024	42.4%	36 292	32.1%	27 403	24.2%	111 719	98.7%	1 867	67.2%	1 367.9%
Government - capital	36 492	36 492	18 564	50.9%	18 030	49.4%	21 450	58.8%	58 044	159.1%	12 937	100.0%	65.8%
Interest	19 504	4 305	1 145	5.9%	994	5.1%	797	18.5%	2 936	68.2%	1 866	89.5%	(57.3%)
Dividends	3	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(366 562)	(306 563)	(94 977)	25.9%	(70 605)	19.3%	(73 130)	23.9%	(238 712)	77.9%	(55 888)	68.4%	30.9%
Suppliers and employees	(364 453)	(305 165)	(94 626)	26.0%	(70 223)	19.3%	(72 975)	23.9%	(237 824)	77.9%	(55 276)	68.4%	32.0%
Finance charges	(2 109)	(1 398)	(351)	16.6%	(382)	18.1%	(155)	11.1%	(888)	63.5%	(612)	69.7%	(74.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	54 592	40 517	16 780	30.7%	33 408	61.2%	22 979	56.7%	73 167	180.6%	14 196	121.2%	61.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 792)	(41 200)	(15 121)	28.1%	(21 224)	39.5%	(5 057)	12.3%	(41 403)	100.5%	(4 973)	71.3%	1.7%
Capital assets	(53 792)	(41 200)	(15 121)	28.1%	(21 224)	39.5%	(5 057)	12.3%	(41 403)	100.5%	(4 973)	71.3%	1.7%
Net Cash from/(used) Investing Activities	(53 792)	(41 200)	(15 121)	28.1%	(21 224)	39.5%	(5 057)	12.3%	(41 403)	100.5%	(4 973)	71.3%	1.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	800	(683)	1 659	207.5%	12 184	1 523.9%	17 922	(2 623.9%)	31 764	(4 650.6%)	9 223	(97.4%)	94.3%
Cash/cash equivalents at the year begin:	813	1 852	1 852	227.9%	3 510	432.0%	15 694	847.6%	1 852	100.0%	(9 047)	100.0%	(273.5%)
Cash/cash equivalents at the year end:	1 612	1 169	3 510	217.8%	15 694	973.5%	33 616	2 876.4%	33 616	2 876.4%	176	21.6%	19 035.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 918	18.7%	3 742	8.8%	2 412	5.7%	28 216	66.7%	42 288	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 811	4.6%	5 010	3.4%	4 395	3.0%	130 766	89.0%	146 982	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 216	2.6%	928	2.0%	830	1.8%	43 980	93.7%	46 953	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 575	2.3%	6 475	2.2%	6 295	2.2%	268 735	93.3%	288 080	54.9%	-	-	-	-
Total By Income Source	22 519	4.3%	16 155	3.1%	13 932	2.7%	471 696	90.0%	524 302	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 787	7.5%	1 448	6.1%	1 346	5.6%	19 337	80.8%	23 918	4.6%	-	-	-	-
Commercial	3 559	4.8%	2 516	3.4%	2 641	3.6%	65 144	88.2%	73 860	14.1%	-	-	-	-
Households	15 647	3.8%	11 496	2.8%	9 308	2.2%	380 220	91.3%	416 671	79.5%	-	-	-	-
Other	1 526	15.5%	695	7.1%	637	6.5%	6 995	71.0%	9 853	1.9%	-	-	-	-
Total By Customer Group	22 519	4.3%	16 155	3.1%	13 932	2.7%	471 696	90.0%	524 302	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 325	100.0%	-	-	-	-	-	-	4 325	32.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 547	39.5%	2 072	23.1%	72	.8%	3 285	36.6%	8 976	67.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 872	59.2%	2 072	15.6%	72	.5%	3 285	24.7%	13 301	100.0%

Contact Details

Municipal Manager	Dr SS Sebashe	015 780 6302
Financial Manager	Mr AF Mushwana	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	131 965	148 404	10 458	7.9%	43 517	33.0%	37 627	25.4%	91 601	61.7%	38 555	102.6%	(2.4%)
Property rates	18 922	29 367	6 324	33.4%	7 590	40.1%	7 730	26.3%	21 644	73.7%	7 009	66.2%	10.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 176	2 300	551	25.3%	629	28.9%	670	29.1%	1 850	80.4%	718	62.0%	(6.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	291	294	75	25.7%	71	24.5%	74	25.2%	220	74.9%	55	54.9%	33.9%
Interest earned - external investments	2 942	3 942	1 256	42.7%	709	24.1%	883	22.4%	2 848	72.2%	236	68.8%	274.6%
Interest earned - outstanding debtors	653	653	71	10.8%	131	20.0%	230	35.3%	431	66.1%	222	137.9%	3.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	308	307	50	16.2%	58	18.9%	103	33.5%	211	68.7%	80	92.0%	28.9%
Licences and permits	2 854	2 854	848	29.7%	696	24.4%	687	24.1%	2 231	78.2%	461	55.4%	48.9%
Agency services	1 547	2 800	234	15.2%	1 049	67.8%	952	34.0%	2 235	79.8%	818	183.2%	16.4%
Transfers recognised - operational	95 171	104 601	669	.7%	32 202	33.8%	24 316	23.2%	57 186	54.7%	1 727	72.9%	1 307.8%
Other own revenue	5 026	1 285	380	7.6%	382	7.6%	1 983	154.3%	2 744	213.6%	27 229	3 413.8%	(92.7%)
Gains on disposal of PPE	2 075	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 671	141 150	22 504	16.3%	25 350	18.4%	22 494	15.9%	70 348	49.8%	18 997	40.6%	18.4%
Employee related costs	47 479	49 019	10 935	23.0%	10 703	22.5%	10 748	21.9%	32 387	66.1%	9 033	66.1%	19.0%
Remuneration of councillors	10 866	9 542	2 290	21.1%	2 095	19.3%	2 319	24.3%	6 703	70.2%	1 840	64.9%	26.0%
Debt impairment	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 000	29 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	228	70	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	900	76	-	-	-	242	26.9%	318	35.4%	208	62.6%	16.7%
Other Materials	2 762	2 147	1 414	51.2%	509	18.4%	382	17.8%	2 305	107.4%	363	24.3%	5.2%
Contracted services	7 238	7 538	1 273	17.6%	1 799	24.9%	1 946	25.8%	5 018	66.6%	1 636	64.7%	19.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 397	39 232	6 516	20.1%	10 244	31.6%	6 856	17.5%	23 617	60.2%	5 918	43.1%	15.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 706)	7 254	(12 047)		18 166		15 133		21 253		19 558		
Transfers recognised - capital	35 684	30 311	10 943	30.7%	14 323	40.1%	1 860	6.1%	27 127	89.5%	14 946	90.2%	(87.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 978	37 565	(1 103)		32 489		16 993		48 379		34 504		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 978	37 565	(1 103)		32 489		16 993		48 379		34 504		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 978	37 565	(1 103)		32 489		16 993		48 379		34 504		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 978	37 565	(1 103)		32 489		16 993		48 379		34 504		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	64 862	82 526	12 407	19.1%	15 965	24.6%	2 784	3.4%	31 156	37.8%	19 141	55.1%	(85.5%)
National Government	60 840	37 311	10 943	18.0%	12 936	21.3%	880	2.4%	24 760	66.4%	15 490	67.8%	(94.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 022	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 862	37 311	10 943	16.9%	12 936	19.9%	880	2.4%	24 760	66.4%	15 490	67.8%	(94.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	45 215	1 463	-	3 028	-	1 904	4.2%	6 396	14.1%	3 651	30.0%	(47.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 862	82 526	12 407	19.1%	15 965	24.6%	2 784	3.4%	31 156	37.8%	19 141	55.1%	(85.5%)
Governance and Administration	10 390	9 240	388	3.7%	971	9.3%	75	.8%	1 434	15.5%	3 635	56.0%	(97.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 390	9 240	388	3.7%	971	9.3%	75	.8%	1 434	15.5%	3 635	56.0%	(97.9%)
Community and Public Safety	17 375	28 232	4 542	26.1%	4 498	25.9%	1 630	5.8%	10 670	37.8%	4 336	28.8%	(62.4%)
Community & Social Services	5 690	13 019	1 979	34.8%	2 349	41.3%	-	-	4 328	33.2%	2 537	31.3%	(100.0%)
Sport And Recreation	11 500	15 028	2 563	22.3%	2 148	18.7%	1 630	10.8%	6 341	42.2%	1 799	25.7%	(9.4%)
Public Safety	185	185	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 097	38 054	7 477	24.8%	10 496	34.9%	1 080	2.8%	19 053	50.1%	10 625	66.9%	(89.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 097	38 054	7 477	24.8%	10 496	34.9%	1 080	2.8%	19 053	50.1%	10 625	66.9%	(89.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 000	7 000	-	-	-	-	-	-	-	-	545	-	(100.0%)
Electricity	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	545	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	172 341	173 150	66 222	38.4%	53 747	31.2%	58 665	33.9%	178 635	103.2%	34 368	88.5%	70.7%
Property rates, penalties and collection charges	30 966	23 803	4 624	14.9%	5 543	17.9%	4 884	20.5%	15 050	63.2%	4 285	38.1%	14.0%
Service charges	3 277	2 300	336	10.3%	476	14.5%	536	23.3%	1 348	58.6%	770	61.4%	(30.4%)
Other revenue	5 564	7 542	1 393	25.0%	3 767	67.7%	4 025	53.4%	9 184	121.8%	1 702	96.2%	136.6%
Government - operating	104 045	104 600	47 498	45.7%	31 126	29.9%	25 421	24.3%	104 045	99.5%	19 869	99.7%	27.9%
Government - capital	25 830	30 311	11 000	42.6%	12 000	46.5%	22 830	75.3%	45 830	151.2%	7 458	116.2%	206.1%
Interest	2 659	4 595	1 371	51.6%	836	31.5%	969	21.1%	3 177	69.1%	285	66.2%	240.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 850)	(108 450)	(23 487)	20.8%	(25 462)	22.6%	(23 078)	21.3%	(72 026)	66.4%	(19 477)	62.0%	18.5%
Suppliers and employees	(112 700)	(108 380)	(23 487)	20.8%	(25 462)	22.6%	(23 078)	21.3%	(72 026)	66.5%	(19 477)	62.1%	18.5%
Finance charges	(150)	(70)	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 490	64 701	42 736	71.8%	28 285	47.5%	35 588	55.0%	106 608	164.8%	14 891	139.0%	139.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 477)	(82 326)	(12 341)	21.9%	(17 498)	31.0%	(7 104)	8.6%	(36 943)	44.9%	(16 023)	57.4%	(55.7%)
Capital assets	(56 477)	(82 326)	(12 341)	21.9%	(17 498)	31.0%	(7 104)	8.6%	(36 943)	44.9%	(16 023)	57.4%	(55.7%)
Net Cash from/(used) Investing Activities	(56 477)	(82 326)	(12 341)	21.9%	(17 498)	31.0%	(7 104)	8.6%	(36 943)	44.9%	(16 023)	60.2%	(55.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 014	(17 625)	30 395	1 008.5%	10 787	357.9%	28 484	(161.6%)	69 666	(395.3%)	(1 133)	678.6%	(2 614.9%)
Cash/cash equivalents at the year begin:	35 677	42 184	42 184	118.2%	72 579	203.4%	83 366	197.6%	42 184	100.0%	86 101	97.9%	(3.2%)
Cash/cash equivalents at the year end:	38 691	24 559	72 579	187.6%	83 366	215.5%	111 850	455.4%	111 850	455.4%	84 969	172.0%	31.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	260	17.3%	125	8.3%	184	12.3%	932	62.1%	1 500	4.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 406	8.3%	1 535	5.3%	1 286	4.4%	23 866	82.0%	29 094	84.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28	12.5%	15	6.8%	12	5.3%	169	75.3%	224	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	9.1%	151	6.1%	150	6.1%	1 954	78.8%	2 480	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	6.5%	19	5.7%	17	5.2%	271	82.6%	328	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	88	8.8%	75	7.5%	54	5.4%	780	78.3%	997	2.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28)	22.6%	(211)	167.5%	(94)	74.6%	207	(164.7%)	(126)	(.4%)	-	-	-	-
Total By Income Source	3 000	8.7%	1 709	5.0%	1 609	4.7%	28 180	81.7%	34 498	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	741	8.3%	444	5.0%	430	4.8%	7 304	81.9%	8 920	25.9%	-	-	-	-
Commercial	838	7.9%	551	5.2%	452	4.3%	8 725	82.6%	10 566	30.6%	-	-	-	-
Households	14	64.8%	2	10.5%	2	7.4%	4	17.2%	22	.1%	-	-	-	-
Other	1 407	9.4%	711	4.7%	726	4.8%	12 147	81.0%	14 991	43.5%	-	-	-	-
Total By Customer Group	3 000	8.7%	1 709	5.0%	1 609	4.7%	28 180	81.7%	34 498	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Khensani Sithole	015 793 2409
Financial Manager	Eadie Makamu	015 793 2409

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	854 377	206 628	318 322	37.3%	274 200	32.1%	221 818	107.4%	814 340	394.1%	314 942	80.3%	(29.6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	107 567	206 628	42 131	39.2%	46 450	43.2%	41 442	20.1%	130 023	62.9%	24 743	41.1%	67.5%
Service charges - sanitation revenue	24 201	-	6 241	25.8%	7 323	30.3%	6 060	-	19 624	-	6 614	70.3%	(8.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	-	-	-	-	-	33	-	33	-	33	15.3%	.5%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 850	-	1 613	56.6%	2 500	87.7%	3 282	-	7 396	-	51	48.9%	6 284.9%
Interest earned - outstanding debtors	23 557	-	-	-	-	-	8 395	-	8 395	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	635 448	-	268 310	42.2%	217 877	34.3%	161 974	-	648 161	-	283 021	104.4%	(42.8%)
Other own revenue	60 554	-	26	-	49	.1%	632	-	707	-	480	3.6%	31.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 010 278	1 066 916	206 304	20.4%	185 103	18.3%	279 949	26.2%	671 356	62.9%	136 776	41.3%	104.7%
Employee related costs	369 599	353 314	59 061	16.0%	58 159	15.7%	72 434	20.5%	189 655	53.7%	59 630	68.4%	21.5%
Remuneration of councillors	12 038	13 199	2 928	24.3%	2 070	17.2%	3 336	25.3%	8 334	63.1%	2 269	43.1%	47.0%
Debt impairment	12 400	20 077	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	173 253	173 253	43 313	25.0%	28 876	16.7%	43 313	25.0%	115 502	66.7%	-	-	(100.0%)
Finance charges	-	-	-	-	161	-	-	-	161	-	-	-	-
Bulk purchases	193 191	135 399	53 818	27.9%	17 540	9.1%	39 091	28.9%	110 449	81.6%	25 173	46.2%	55.3%
Other Materials	86 111	202 383	25 707	29.9%	49 994	58.1%	85 534	42.3%	161 234	79.7%	21 719	40.0%	293.8%
Contracted services	12 177	13 196	1 927	15.8%	5 778	47.5%	2 991	22.7%	10 696	81.1%	3 551	73.2%	(15.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	151 510	156 095	19 550	12.9%	22 526	14.9%	33 250	21.3%	75 326	48.3%	24 434	40.3%	36.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(155 901)	(860 288)	112 018		89 097		(58 131)		142 983		178 166		
Transfers recognised - capital	497 321	-	28 342	5.7%	34 713	7.0%	53 504	-	116 559	-	25 350	32.3%	111.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	341 419	(860 288)	140 360		123 809		(4 627)		259 543		203 516		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	341 419	(860 288)	140 360		123 809		(4 627)		259 543		203 516		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	341 419	(860 288)	140 360		123 809		(4 627)		259 543		203 516		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	341 419	(860 288)	140 360		123 809		(4 627)		259 543		203 516		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	528 256	528 256	20 233	3.8%	39 319	7.4%	41 980	7.9%	101 531	19.2%	23 384	23.5%	79.5%
National Government	512 346	512 346	20 225	3.9%	38 503	7.5%	41 639	8.1%	100 366	19.6%	23 350	23.6%	78.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	34	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	512 346	512 346	20 225	3.9%	38 503	7.5%	41 639	8.1%	100 366	19.6%	23 384	23.6%	78.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 910	15 910	8	.1%	816	5.1%	341	2.1%	1 165	7.3%	-	16.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	528 256	528 256	20 233	3.8%	39 319	7.4%	41 980	7.9%	101 531	19.2%	23 384	23.5%	79.5%
Governance and Administration	10 860	10 860	8	.1%	816	7.5%	341	3.1%	1 165	10.7%	6 563	159.6%	(94.8%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 200	1 200	-	-	525	43.7%	136	11.4%	661	55.1%	-	100.0%	(100.0%)
Corporate Services	9 660	9 660	8	.1%	291	3.0%	205	2.1%	504	5.2%	6 563	171.8%	(96.9%)
Community and Public Safety	5 050	5 050	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 050	5 050	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	512 346	512 346	20 225	3.9%	38 503	7.5%	41 639	8.1%	100 366	19.6%	16 821	20.6%	147.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	440 041	440 041	17 290	3.9%	31 799	7.2%	34 672	7.9%	83 761	19.0%	9 811	17.4%	253.4%
Waste Water Management	72 305	72 305	2 935	4.1%	6 704	9.3%	6 967	9.6%	16 606	23.0%	7 010	-	(.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 325 088	1 065 379	271 474	20.5%	467 654	35.3%	171 573	16.1%	910 701	85.5%	473 489	79.2%	(63.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	155 536	75 535	8	-	38	-	33	-	79	.1%	8 642	15.8%	(99.6%)
Other revenue	60 544	14 754	18	-	4 523	7.5%	632	4.3%	5 174	35.1%	480	3.5%	31.7%
Government - operating	635 448	646 416	267 834	42.1%	210 472	33.1%	161 917	25.0%	640 223	99.0%	282 077	91.2%	(42.6%)
Government - capital	447 153	300 167	2 001	.4%	250 000	55.9%	5 708	1.9%	257 709	85.9%	182 239	137.5%	(96.9%)
Interest	26 407	28 507	1 613	6.1%	2 620	9.9%	3 282	11.5%	7 516	26.4%	51	7.0%	6 284.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(830 447)	(804 092)	(145 613)	17.5%	(251 337)	30.3%	(401 950)	50.0%	(798 900)	99.4%	(136 776)	52.8%	193.9%
Suppliers and employees	(830 447)	(804 092)	(145 613)	17.5%	(251 337)	30.3%	(401 950)	50.0%	(798 900)	99.4%	(136 776)	52.8%	193.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	41.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	494 641	261 287	125 861	25.4%	216 316	43.7%	(230 377)	(88.2%)	111 801	42.8%	336 713	148.4%	(168.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(471 766)	(375 196)	(20 233)	4.3%	(92 029)	19.5%	(53 701)	14.3%	(165 963)	44.2%	(23 304)	23.5%	130.4%
Capital assets	(471 766)	(375 196)	(20 233)	4.3%	(92 029)	19.5%	(53 701)	14.3%	(165 963)	44.2%	(23 304)	23.5%	130.4%
Net Cash from/(used) Investing Activities	(471 766)	(375 196)	(20 233)	4.3%	(92 029)	19.5%	(53 701)	14.3%	(165 963)	44.2%	(23 304)	23.5%	130.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22 874	(113 909)	105 629	461.8%	124 287	543.3%	(284 078)	249.4%	(54 162)	47.5%	313 409	1 969.4%	(190.6%)
Cash/cash equivalents at the year begin:	83 126	114 327	7 855	9.4%	113 484	136.5%	237 771	208.0%	7 855	6.9%	5 808	100.0%	3 993.6%
Cash/cash equivalents at the year end:	106 001	418	113 484	107.1%	237 771	224.3%	(46 307)	(11 086.0%)	(46 307)	(11 086.0%)	319 217	883.7%	(114.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	30 881	15.9%	15 204	7.8%	18 988	9.8%	129 121	66.5%	194 195	100.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30 881	15.9%	15 204	7.8%	18 988	9.8%	129 121	66.5%	194 195	100.0%

Contact Details

Municipal Manager	Mr Sekonya M.R (Acting)	015 811 6300
Financial Manager	Mr Kgatla Quiet	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	228 643	228 643	62 743	27.4%	55 808	24.4%	37 995	16.6%	156 546	68.5%	52 457	108.9%	(27.6%)
Property rates	15 163	15 163	5 674	37.4%	3 034	20.0%	1 743	11.5%	10 451	68.9%	2 690	74.5%	(35.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 421	95 421	25 287	26.5%	22 787	23.9%	14 295	15.0%	62 368	65.4%	20 803	74.2%	(31.3%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 489	14 489	4 259	29.4%	3 220	22.2%	2 141	14.8%	9 620	66.4%	2 983	73.0%	(28.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 340	8 340	265	3.2%	145	1.7%	108	1.3%	518	6.2%	93	61.2%	15.3%
Interest earned - external investments	210	210	41	19.7%	30	14.4%	34	16.2%	106	50.3%	568	851.4%	(94.0%)
Interest earned - outstanding debtors	2 163	2 163	370	17.1%	313	14.5%	456	21.1%	1 139	52.7%	(33)	8.9%	(1 478.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	2 391	-	(100.0%)
Fines	1 037	1 037	498	48.1%	230	22.1%	373	35.9%	1 101	106.1%	342	83.3%	8.9%
Licences and permits	9 521	9 521	2 752	28.9%	3 579	37.6%	1 846	19.4%	8 177	85.9%	14	.4%	12 804.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 735	47 735	23 074	48.3%	15 005	31.4%	11 934	25.0%	50 013	104.8%	10 554	114.1%	13.1%
Other own revenue	18 679	18 679	305	1.6%	(29)	(.2%)	1 169	6.3%	1 445	7.7%	410	344.8%	185.4%
Gains on disposal of PPE	15 885	15 885	218	1.4%	7 494	47.2%	3 898	24.5%	11 610	73.1%	11 641	122.0%	(66.5%)
Operating Expenditure	226 035	226 035	41 795	18.5%	49 481	21.9%	36 032	15.9%	127 309	56.3%	48 804	89.8%	(26.2%)
Employee related costs	100 564	100 564	24 778	24.6%	25 525	25.4%	16 413	16.3%	66 716	66.3%	26 121	80.1%	(37.2%)
Remuneration of councillors	3 912	3 912	935	23.9%	931	23.8%	755	19.3%	2 621	67.0%	882	75.2%	(14.3%)
Debt impairment	529	529	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 394	26 394	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 836	1 836	-	-	-	-	759	41.3%	759	41.3%	-	47.0%	(100.0%)
Bulk purchases	54 827	54 827	4 128	7.5%	12 003	21.9%	8 889	16.2%	25 020	45.6%	10 279	77.3%	(13.5%)
Other Materials	4 592	4 592	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 821	5 821	429	7.4%	494	8.5%	773	13.3%	1 695	29.1%	1 682	78.3%	(54.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 560	27 560	11 527	41.8%	10 529	38.2%	8 443	30.6%	30 498	110.7%	9 841	154.3%	(14.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 608	2 608	20 948		6 327		1 963		29 237		3 653		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	12 629	66.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 608	2 608	20 948		6 327		1 963		29 237		16 282		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 608	2 608	20 948		6 327		1 963		29 237		16 282		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 608	2 608	20 948		6 327		1 963		29 237		16 282		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 608	2 608	20 948		6 327		1 963		29 237		16 282		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	29 293	29 293	3 280	11.2%	5 197	17.7%	2 815	9.6%	11 292	38.5%	3 267	18.4%	(13.8%)
National Government	19 656	19 656	1 921	9.8%	5 197	26.4%	2 815	14.3%	9 932	50.5%	3 267	28.6%	(13.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 656	19 656	1 921	9.8%	5 197	26.4%	2 815	14.3%	9 932	50.5%	3 267	28.6%	(13.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 637	9 637	1 360	14.1%	-	-	-	-	1 360	14.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 293	29 293	3 280	11.2%	5 197	17.7%	2 815	9.6%	11 292	38.5%	3 267	18.4%	(13.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 354	8 354	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 200	3 200	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 154	5 154	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 639	18 639	3 280	17.6%	5 197	27.9%	2 815	15.1%	11 292	60.6%	3 267	47.4%	(13.8%)
Planning and Development	18 639	18 639	3 280	17.6%	5 197	27.9%	2 815	15.1%	11 292	60.6%	3 267	47.4%	(13.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Electricity	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	212 759	212 759	76 793	36.1%	60 177	28.3%	66 169	31.1%	203 138	95.5%	70 915	161.7%	(6.7%)
Property rates, penalties and collection charges	15 163	15 163	5 669	37.4%	3 034	20.0%	2 860	18.9%	11 563	76.3%	2 326	8.3%	22.9%
Service charges	109 911	109 911	29 546	26.9%	26 007	23.7%	27 314	24.9%	82 866	75.4%	18 674	156.5%	46.3%
Other revenue	37 578	37 578	18 092	48.1%	15 775	42.0%	15 247	40.6%	49 115	130.7%	25 811	643.9%	(40.9%)
Government - operating	47 734	47 734	23 074	48.3%	15 005	31.4%	12 267	25.7%	50 346	105.5%	10 554	-	16.2%
Government - capital	-	-	-	-	-	-	7 766	-	7 766	-	12 629	-	(38.5%)
Interest	2 373	2 373	412	17.3%	356	15.0%	716	30.2%	1 483	62.5%	875	-	(18.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	47	-	(100.0%)
Payments	(226 043)	(226 043)	(73 118)	32.3%	(63 566)	28.1%	(45 893)	20.3%	(182 577)	80.8%	(52 798)	163.4%	(13.1%)
Suppliers and employees	(224 207)	(224 207)	(73 001)	32.6%	(63 457)	28.3%	(45 781)	20.4%	(182 239)	81.3%	(52 724)	164.2%	(13.2%)
Finance charges	(1 836)	(1 836)	(118)	6.4%	(110)	6.0%	(111)	6.1%	(339)	18.5%	(74)	29.8%	51.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(13 284)	(13 284)	3 674	(27.7%)	(3 390)	25.5%	20 276	(152.6%)	20 561	(154.8%)	18 117	143.8%	11.9%
Cash Flow from Investing Activities													
Receipts	15 884	15 884	218	1.4%	7 494	47.2%	3 848	24.2%	11 560	72.8%	-	-	(100.0%)
Proceeds on disposal of PPE	15 884	15 884	218	1.4%	7 494	47.2%	3 848	24.2%	11 560	72.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 280)	-	(5 197)	-	(2 815)	-	(11 292)	-	(3 553)	19.1%	(20.8%)
Capital assets	-	-	(3 280)	-	(5 197)	-	(2 815)	-	(11 292)	-	(3 553)	19.1%	(20.8%)
Net Cash from/(used) Investing Activities	15 884	15 884	(3 062)	(19.3%)	2 298	14.5%	1 033	6.5%	268	1.7%	(3 553)	(186.7%)	(129.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(2 515)	30.7%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(2 515)	30.7%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	(2 515)	33.5%	(100.0%)
Net Increase/(Decrease) in cash held	2 600	2 600	612	23.5%	(1 092)	(42.0%)	21 309	819.6%	20 829	801.1%	12 049	125.4%	76.8%
Cash/cash equivalents at the year begin:	12 307	12 307	773	6.3%	1 385	11.3%	293	2.4%	773	6.3%	8 258	277.0%	(96.5%)
Cash/cash equivalents at the year end:	14 907	14 907	1 385	9.3%	293	2.0%	21 602	144.9%	21 602	144.9%	20 307	165.0%	6.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 397	44.3%	1 035	10.4%	810	8.2%	3 685	37.1%	9 926	27.1%	-	-	469	4.0%
Receivables from Non-exchange Transactions - Property Rates	999	5.1%	520	2.7%	465	2.4%	17 556	89.8%	19 541	53.4%	-	-	7 483	38.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	889	15.4%	405	7.0%	290	5.0%	4 189	72.6%	5 774	15.8%	-	-	1 320	22.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	1.2%	79	5.9%	8	.6%	1 248	92.4%	1 350	3.7%	-	-	838	62.0%
Total By Income Source	6 300	17.2%	2 040	5.6%	1 573	4.3%	26 678	72.9%	36 592	100.0%	-	-	10 110	27.0%
Debtors Age Analysis By Customer Group														
Organs of State	185	6.0%	121	3.9%	111	3.6%	2 667	86.5%	3 084	8.4%	-	-	217	7.0%
Commercial	2 051	21.1%	706	7.3%	476	4.9%	6 502	66.8%	9 736	26.6%	-	-	2 835	29.0%
Households	3 162	21.2%	892	6.0%	696	4.7%	10 146	68.1%	14 897	40.7%	-	-	4 056	27.0%
Other	901	10.2%	321	3.6%	290	3.3%	7 363	83.0%	8 875	24.3%	-	-	3 002	33.0%
Total By Customer Group	6 300	17.2%	2 040	5.6%	1 573	4.3%	26 678	72.9%	36 592	100.0%	-	-	10 110	27.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 966	10.3%	4 690	4.9%	3 287	3.4%	78 423	81.4%	96 367	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 966	10.3%	4 690	4.9%	3 287	3.4%	78 423	81.4%	96 367	100.0%

Contact Details

Municipal Manager	Mr J. Matshivha	015 534 6100
Financial Manager	Ms VJ Tshikundamalema	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUTALE (LIM342)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	105 110	108 188	40 590	38.6%	31 991	30.4%	24 216	22.4%	96 797	89.5%	18 579	90.9%	30.3%
Property rates	2 150	1 988	497	23.1%	497	23.1%	331	16.7%	1 326	66.7%	(1 507)	58.3%	(122.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 283	1 303	326	25.4%	325	25.4%	216	16.6%	868	66.6%	312	74.9%	(30.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	87	89	22	24.8%	22	25.1%	13	14.8%	57	63.5%	19	73.5%	(32.2%)
Interest earned - external investments	500	2 600	365	73.0%	172	34.5%	191	7.3%	728	28.0%	350	123.7%	(45.6%)
Interest earned - outstanding debtors	500	150	55	11.0%	-	-	-	-	55	36.6%	56	64.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	302	420	-	-	-	-	-	-	-	-	-	.1%	-
Licences and permits	3 170	3 153	685	21.6%	676	21.3%	468	14.8%	1 829	58.0%	740	73.8%	(36.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 127	94 127	37 057	39.4%	29 646	31.5%	22 238	23.6%	88 941	94.5%	17 597	57.4%	26.4%
Other own revenue	2 992	4 358	1 584	52.9%	652	21.8%	758	17.4%	2 994	68.7%	1 012	704.2%	(25.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	90 837	88 377	11 444	12.6%	12 914	14.2%	7 950	9.0%	32 308	36.6%	17 972	92.1%	(55.8%)
Employee related costs	45 826	43 824	5 140	11.2%	6 002	13.1%	3 565	8.1%	14 707	33.6%	6 368	51.6%	(44.0%)
Remuneration of councillors	8 338	7 517	1 424	17.1%	1 389	16.7%	897	11.9%	3 710	49.4%	1 828	61.1%	(50.9%)
Debt impairment	2 234	1 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 174	3 174	-	-	-	-	-	-	-	-	-	-	-
Finance charges	162	162	15	9.0%	13	8.2%	12	7.2%	40	24.5%	22	35.4%	(46.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 273	3 004	1 709	75.2%	927	40.8%	665	22.1%	3 301	109.9%	15	2.5%	4 330.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 831	29 696	3 156	10.9%	4 583	15.9%	2 811	9.5%	10 549	35.5%	9 739	166.7%	(71.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 273	19 812	29 146		19 077		16 266		64 489		607		
Transfers recognised - capital	23 807	23 807	-	-	-	-	-	-	-	-	-	18.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 080	43 619	29 146		19 077		16 266		64 489		607		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 080	43 619	29 146		19 077		16 266		64 489		607		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 080	43 619	29 146		19 077		16 266		64 489		607		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 080	43 619	29 146		19 077		16 266		64 489		607		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	32 077	45 335	6 725	21.0%	7 194	22.4%	1 756	3.9%	15 675	34.6%	4 066	45.2%	(56.8%)
National Government	24 060	27 922	5 373	22.3%	7 154	29.7%	1 421	5.1%	13 949	50.0%	50	4.8%	2 746.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	4 016	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 060	27 922	5 373	22.3%	7 154	29.7%	1 421	5.1%	13 949	50.0%	4 066	62.9%	(65.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 017	17 413	1 352	16.9%	40	.5%	334	1.9%	1 726	9.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 077	45 335	6 725	21.0%	7 194	22.4%	1 756	3.9%	15 675	34.6%	4 066	45.2%	(56.8%)
Governance and Administration	1 922	1 965	-	-	40	2.1%	-	-	40	2.0%	50	5.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	170	500	-	-	31	18.0%	-	-	31	6.1%	50	9.4%	(100.0%)
Corporate Services	1 752	1 465	-	-	9	.5%	-	-	9	.6%	-	-	-
Community and Public Safety	10 233	12 805	-	-	2 071	20.2%	870	6.8%	2 941	23.0%	-	-	(100.0%)
Community & Social Services	735	3 418	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 498	9 387	-	-	2 071	21.8%	870	9.3%	2 941	31.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 562	25 305	6 725	43.2%	5 083	32.7%	886	3.5%	12 695	50.2%	4 016	65.3%	(77.9%)
Planning and Development	-	5 370	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 562	19 935	6 725	43.2%	5 083	32.7%	886	4.4%	12 695	63.7%	4 016	65.7%	(77.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	560	5 260	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	560	5 260	-	-	-	-	-	-	-	-	-	-	-
Other	3 800	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	127 870	130 505	57 131	44.7%	37 622	29.4%	31 205	23.9%	125 958	96.5%	40 309	96.6%	(22.6%)
Property rates, penalties and collection charges	1 720	1 928	1 271	73.9%	189	11.0%	200	10.4%	1 660	86.1%	279	8.9%	(28.1%)
Service charges	1 219	560	111	9.1%	111	9.1%	140	24.9%	361	64.5%	111	-	26.0%
Other revenue	6 247	7 408	2 322	37.2%	1 403	22.5%	1 811	24.5%	5 536	74.7%	1 807	-	.2%
Government - operating	94 127	94 127	40 314	42.8%	35 747	38.0%	28 785	30.6%	104 846	111.4%	18 264	98.4%	57.6%
Government - capital	23 807	23 807	12 748	53.5%	-	-	-	-	12 748	53.5%	19 498	104.9%	(100.0%)
Interest	750	2 675	365	48.7%	172	23.0%	268	10.0%	806	30.1%	350	69.2%	(23.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 602)	(86 447)	(21 747)	24.5%	(17 321)	19.5%	(14 337)	16.6%	(53 405)	61.8%	(14 806)	134.6%	(3.2%)
Suppliers and employees	(88 440)	(80 902)	(21 718)	24.6%	(17 300)	19.6%	(14 319)	17.7%	(53 337)	65.9%	(14 781)	134.8%	(3.1%)
Finance charges	(162)	-	(30)	18.4%	(21)	12.8%	(18)	-	(68)	-	(24)	49.3%	(25.8%)
Transfers and grants	-	(5 545)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 268	44 058	35 383	90.1%	20 302	51.7%	16 867	38.3%	72 552	164.7%	25 503	27.4%	(33.9%)
Cash Flow from Investing Activities													
Receipts	1 000	158	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 000	(842)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 077)	(41 092)	(19 965)	62.2%	(7 775)	24.2%	(2 519)	6.1%	(30 259)	73.6%	(4 066)	45.2%	(38.1%)
Capital assets	(32 077)	(41 092)	(19 965)	62.2%	(7 775)	24.2%	(2 519)	6.1%	(30 259)	73.6%	(4 066)	45.2%	(38.1%)
Net Cash from/(used) Investing Activities	(31 077)	(40 934)	(19 965)	64.2%	(7 775)	25.0%	(2 519)	6.2%	(30 259)	73.9%	(4 066)	46.9%	(38.1%)
Cash Flow from Financing Activities													
Receipts	3	1	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	1	-	-	-	-	-	-	-	-	-	-	-
Payments	(460)	(348)	(94)	20.3%	(97)	21.1%	(100)	28.7%	(291)	83.5%	(105)	78.7%	(4.8%)
Repayment of borrowing	(460)	(348)	(94)	20.3%	(97)	21.1%	(100)	28.7%	(291)	83.5%	(105)	78.7%	(4.8%)
Net Cash from/(used) Financing Activities	(457)	(347)	(94)	20.5%	(97)	21.2%	(100)	28.8%	(291)	83.8%	(105)	79.5%	(4.8%)
Net Increase/(Decrease) in cash held	7 734	2 777	15 325	198.2%	12 430	160.7%	14 249	513.1%	42 003	1 512.5%	21 332	(181.3%)	(33.2%)
Cash/cash equivalents at the year begin:	2 000	32 875	-	-	15 325	766.2%	27 754	84.4%	-	-	(22 152)	99.8%	(225.3%)
Cash/cash equivalents at the year end:	9 734	35 652	15 325	157.4%	27 754	285.1%	42 003	117.8%	42 003	117.8%	(820)	(10.0%)	(5 221.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	272	51.7%	-	-	-	-	254	48.3%	527	61.8%
Auditor-General	325	100.0%	-	-	-	-	-	-	325	38.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	597	70.1%	-	-	-	-	254	29.9%	852	100.0%

Contact Details

Municipal Manager	Mr Razwiedani Shumani	015 967 9601
Financial Manager	Mr Marutha Melvin	015 967 9608

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	737 791	691 782	238 714	32.4%	203 447	27.6%	409 160	59.1%	851 321	123.1%	134 737	75.1%	203.7%
Property rates	53 700	43 525	28 029	52.2%	28 086	52.3%	(16 222)	(37.3%)	39 893	91.7%	13 090	70.9%	(223.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	15 913	15 872	12 430	78.1%	12 857	80.8%	11 983	75.5%	37 270	234.8%	11 723	229.9%	2.2%
Service charges - other	33 695	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 000	600	141	14.1%	171	17.1%	125	20.9%	437	72.9%	157	55.6%	(20.0%)
Interest earned - external investments	25 000	23 010	5 055	20.2%	4 991	20.0%	5 668	24.6%	15 714	68.3%	4 400	78.6%	28.8%
Interest earned - outstanding debtors	17 525	19 871	4 890	27.9%	5 083	29.0%	5 208	26.2%	15 181	76.4%	4 398	78.9%	18.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 830	9 000	329	2.0%	291	1.7%	261	2.9%	881	9.8%	851	11.8%	(69.4%)
Licences and permits	370	370	3 405	920.3%	2 946	796.3%	2 969	802.3%	9 320	2 518.9%	2 760	2 651.8%	7.6%
Agency services	13 200	12 171	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	512 852	513 486	180 425	35.2%	145 031	28.3%	387 146	75.4%	712 602	138.8%	93 190	88.5%	315.4%
Other own revenue	46 706	52 939	4 009	8.6%	3 989	8.5%	12 024	22.7%	20 023	37.8%	4 168	18.9%	188.5%
Gains on disposal of PPE	1 000	938	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	638 191	642 150	122 362	19.2%	152 194	23.8%	137 593	21.4%	412 149	64.2%	101 539	54.4%	35.5%
Employee related costs	205 004	202 523	48 117	23.5%	43 669	21.3%	47 765	23.6%	139 551	68.9%	46 897	72.8%	1.9%
Remuneration of councillors	24 470	24 470	5 944	24.3%	5 906	24.1%	6 841	28.0%	18 691	76.4%	5 595	75.4%	22.3%
Debt impairment	75 215	89 752	1 039	1.4%	36 224	48.2%	13 067	14.6%	50 330	56.1%	847	3.5%	1 443.0%
Depreciation and asset impairment	81 089	77 242	-	-	-	-	13 810	17.9%	13 810	17.9%	-	-	(100.0%)
Finance charges	1 200	1 000	4	.3%	0	-	-	-	4	.4%	18	4.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 000	8 000	2 570	32.1%	1 788	22.4%	2 051	25.6%	6 409	80.1%	-	-	(100.0%)
Contracted services	1 500	3 150	90	6.0%	90	6.0%	1 419	45.1%	1 599	50.8%	371	35.2%	282.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	241 712	236 012	64 599	26.7%	64 517	26.7%	52 640	22.3%	181 755	77.0%	47 811	70.9%	10.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	99 600	49 631	116 352		51 252		271 567		439 172		33 198		
Transfers recognised - capital	132 820	152 699	-	-	-	-	106 792	69.9%	106 792	69.9%	54 233	72.9%	96.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	232 420	202 330	116 352		51 252		378 359		545 964		87 431		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	232 420	202 330	116 352		51 252		378 359		545 964		87 431		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	232 420	202 330	116 352		51 252		378 359		545 964		87 431		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	232 420	202 330	116 352		51 252		378 359		545 964		87 431		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	312 420	312 330	43 622	14.0%	73 581	23.6%	46 654	14.9%	163 857	52.5%	65 500	42.6%	(28.8%)
National Government	132 820	152 699	39 883	30.0%	45 231	34.1%	32 962	21.6%	118 075	77.3%	57 588	59.2%	(42.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	132 820	152 699	39 883	30.0%	45 231	34.1%	32 962	21.6%	118 075	77.3%	57 588	59.2%	(42.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 600	159 631	3 739	2.1%	28 350	15.8%	13 692	8.6%	45 781	28.7%	7 912	16.7%	73.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	312 420	312 330	43 622	14.0%	73 581	23.6%	46 654	14.9%	163 857	52.5%	65 500	42.6%	(28.8%)
Governance and Administration	7 280	6 189	458	6.3%	(5)	(.1%)	1 419	22.9%	1 872	30.3%	410	38.4%	245.6%
Executive & Council	50	-	-	-	-	-	-	-	-	-	-	3.2%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 230	6 189	458	6.3%	(5)	(.1%)	1 419	22.9%	1 872	30.3%	410	38.7%	245.6%
Community and Public Safety	42 640	40 997	1 583	3.7%	9 847	23.1%	4 652	11.3%	16 081	39.2%	5 029	13.0%	(7.5%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	29 520	25 370	495	1.7%	3 107	10.5%	1 765	7.0%	5 367	21.2%	3 540	23.8%	(50.1%)
Public Safety	3 100	1 100	-	-	10	.3%	0	-	11	1.0%	43	2.5%	(99.5%)
Housing	10 020	14 527	1 087	10.9%	6 730	67.2%	2 887	19.9%	10 704	73.7%	1 446	4.5%	99.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	261 600	264 708	41 547	15.9%	63 739	24.4%	40 583	15.3%	145 869	55.1%	58 898	51.8%	(31.1%)
Planning and Development	2 800	2 871	-	-	498	17.8%	-	-	498	17.3%	95	22.1%	(100.0%)
Road Transport	258 800	261 837	41 547	16.1%	63 241	24.4%	40 583	15.5%	145 371	55.5%	58 803	51.9%	(31.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	900	437	34	3.8%	-	-	-	-	34	7.9%	1 163	20.1%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	900	437	34	3.8%	-	-	-	-	34	7.9%	1 163	20.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	773 081	800 691	291 422	37.7%	278 124	36.0%	212 338	26.5%	781 885	97.7%	177 566	83.0%	19.6%
Property rates, penalties and collection charges	21 480	15 234	4 907	22.8%	4 988	23.2%	5 071	33.3%	14 966	98.2%	6 130	31.3%	(17.3%)
Service charges	19 843	18 900	4 606	23.2%	3 481	17.5%	4 396	23.3%	12 482	66.0%	4 676	-	(6.0%)
Other revenue	54 076	68 362	13 382	24.7%	50 047	92.5%	35 686	52.2%	99 114	145.0%	14 616	51.3%	144.2%
Government - operating	512 852	513 486	218 876	42.7%	170 031	33.2%	116 945	22.8%	505 852	98.5%	93 190	100.2%	25.5%
Government - capital	132 820	152 699	44 273	33.3%	44 372	33.4%	44 274	29.0%	132 919	87.0%	54 233	72.9%	(18.4%)
Interest	32 010	32 010	5 379	16.8%	5 206	16.3%	5 966	18.6%	16 551	51.7%	4 721	64.2%	26.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(481 887)	(475 156)	(74 847)	15.5%	(78 512)	16.3%	(138 329)	29.1%	(291 688)	61.4%	(119 463)	108.7%	15.8%
Suppliers and employees	(225 975)	(474 156)	(74 843)	33.1%	(78 511)	34.7%	(138 329)	29.2%	(291 684)	61.5%	(119 444)	109.2%	15.8%
Finance charges	(1 200)	(1 000)	(4)	.3%	(0)	-	-	-	(4)	.4%	(19)	4.9%	(100.0%)
Transfers and grants	(254 712)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	291 194	325 535	216 575	74.4%	199 612	68.5%	74 009	22.7%	490 197	150.6%	58 103	48.0%	27.4%
Cash Flow from Investing Activities													
Receipts	1 000	-	(100 000)	(10 000.0%)	-	-	-	-	(100 000)	-	-	88 000.0%	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(100 000)	-	-	-	-	-	(100 000)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(312 420)	(312 330)	(43 622)	14.0%	(73 581)	23.6%	(46 654)	14.9%	(163 857)	52.5%	(65 500)	42.6%	(28.8%)
Capital assets	(312 420)	(312 330)	(43 622)	14.0%	(73 581)	23.6%	(46 654)	14.9%	(163 857)	52.5%	(65 500)	42.6%	(28.8%)
Net Cash from/(used) Investing Activities	(311 420)	(312 330)	(143 622)	46.1%	(73 581)	23.6%	(46 654)	14.9%	(263 857)	84.5%	(65 500)	(26.6%)	(28.8%)
Cash Flow from Financing Activities													
Receipts	40 000	-	-	-	-	-	-	-	-	-	-	22.2%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 000)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(60 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(40 226)	13 205	72 953	(181.4%)	126 032	(313.3%)	27 355	207.2%	226 340	1 714.1%	(7 397)	12 188.9%	(469.8%)
Cash/cash equivalents at the year begin:	156 882	313 267	313 267	199.7%	386 220	246.2%	512 252	163.5%	313 267	100.0%	537 935	182.5%	(4.8%)
Cash/cash equivalents at the year end:	116 657	326 471	386 220	331.1%	512 252	439.1%	539 607	165.3%	539 607	165.3%	530 538	338.2%	1.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 128	10.2%	2 378	3.4%	2 196	3.1%	58 170	83.3%	69 872	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 309	6.4%	1 068	2.9%	1 030	2.8%	31 791	87.8%	36 197	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 562	7.3%	1 743	3.6%	1 677	3.4%	41 781	85.7%	48 764	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 640	1.6%	1 540	.7%	1 963	.9%	219 276	96.8%	226 418	59.4%	-	-	-	-
Total By Income Source	16 639	4.4%	6 729	1.8%	6 865	1.8%	351 018	92.1%	381 251	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16 639	4.4%	6 729	1.8%	6 865	1.8%	351 018	92.1%	381 251	100.0%	-	-	-	-
Total By Customer Group	16 639	4.4%	6 729	1.8%	6 865	1.8%	351 018	92.1%	381 251	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 661	100.0%	-	-	-	-	-	-	4 661	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 661	100.0%	-	-	-	-	-	-	4 661	100.0%

Contact Details

Municipal Manager	Mr H E Maluleke	015 962 7588
Financial Manager	Mrs M A Madzhie	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	751 592	751 592	229 291	30.5%	218 054	29.0%	61 985	8.2%	509 331	67.8%	81 210	70.1%	(23.7%)
Property rates	43 642	43 642	11 795	27.0%	12 187	27.9%	8 361	19.2%	32 343	74.1%	11 045	76.2%	(24.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	288 861	288 861	58 821	20.4%	49 153	17.0%	-	-	107 973	37.4%	59 562	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 724	9 724	2 121	21.8%	2 288	23.5%	1 526	15.7%	5 934	61.0%	1 904	-	(19.9%)
Service charges - other	-	-	-	-	28 225	-	48 503	-	76 727	-	-	-	(100.0%)
Rental of facilities and equipment	449	449	116	25.8%	92	20.5%	25	5.5%	233	51.8%	49	58.5%	(49.5%)
Interest earned - external investments	3 285	3 285	1 466	44.6%	2 279	69.4%	643	19.6%	4 388	133.6%	647	58.1%	(.6%)
Interest earned - outstanding debtors	11 981	11 981	2 150	17.9%	766	6.4%	1 119	9.3%	4 035	33.7%	2 238	52.1%	(50.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 641	1 641	380	23.2%	343	20.9%	151	9.2%	874	53.3%	317	60.3%	(52.5%)
Licences and permits	11 251	11 251	2 336	20.8%	2 116	18.8%	1 554	13.8%	6 005	53.4%	3 345	74.6%	(53.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	363 596	363 596	147 804	40.7%	118 136	32.5%	-	-	265 940	73.1%	-	73.3%	-
Other own revenue	17 162	17 162	2 303	13.4%	2 470	14.4%	104	.6%	4 877	28.4%	2 102	58.8%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 129	835 129	125 430	15.0%	156 056	18.7%	103 572	12.4%	385 058	46.1%	133 976	60.4%	(22.7%)
Employee related costs	241 177	241 177	53 958	22.4%	64 070	26.6%	37 141	15.4%	155 169	64.3%	52 246	72.2%	(28.9%)
Remuneration of councillors	22 610	22 610	5 377	23.8%	5 350	23.7%	4 368	19.3%	15 095	66.8%	5 128	71.5%	(14.8%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	153 426	153 426	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 181	6 181	208	3.4%	693	11.2%	639	10.3%	1 541	24.9%	309	21.1%	106.6%
Bulk purchases	216 939	216 939	17 502	8.1%	41 888	19.3%	32 086	14.8%	91 476	42.2%	47 904	88.9%	(33.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	184 796	184 796	48 385	26.2%	44 054	23.8%	29 339	15.9%	121 778	65.9%	28 390	72.3%	3.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 537)	(83 537)	103 861		61 999		(41 587)		124 273		(52 766)		
Transfers recognised - capital	129 264	129 264	43 421	33.6%	-	-	-	-	43 421	33.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 727	45 727	147 282		61 999		(41 587)		167 694		(52 766)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 727	45 727	147 282		61 999		(41 587)		167 694		(52 766)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 727	45 727	147 282		61 999		(41 587)		167 694		(52 766)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 727	45 727	147 282		61 999		(41 587)		167 694		(52 766)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	163 938	168 290	25 988	15.9%	69 184	42.2%	9 671	5.7%	104 843	62.3%	22 393	41.8%	(56.8%)
National Government	129 264	129 264	22 016	17.0%	61 463	47.5%	7 306	5.7%	90 784	70.2%	17 475	42.0%	(58.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 264	129 264	22 016	17.0%	61 463	47.5%	7 306	5.7%	90 784	70.2%	17 475	42.0%	(58.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	34 674	39 026	3 973	11.5%	7 722	22.3%	2 365	6.1%	14 059	36.0%	4 918	40.6%	(51.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 938	168 290	25 988	15.9%	69 184	42.2%	9 671	5.7%	104 843	62.3%	22 393	41.8%	(56.8%)
Governance and Administration	8 579	20 525	1 373	16.0%	4 054	47.3%	454	2.2%	5 881	28.7%	826	1 015.9%	(45.0%)
Executive & Council	8 579	20 525	1 373	16.0%	4 054	47.3%	454	2.2%	5 881	28.7%	113	-	300.9%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	346.3%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	712	34.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	1 339	91.9%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	1 339	108.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	119 854	119 684	18 658	15.6%	57 426	47.9%	6 359	5.3%	82 442	68.9%	17 856	22.1%	(64.4%)
Planning and Development	1 090	920	-	-	58	5.3%	-	-	58	6.3%	93	7.3%	(100.0%)
Road Transport	118 764	118 764	18 658	15.7%	57 368	48.3%	6 359	5.4%	82 385	69.4%	17 762	22.4%	(64.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 505	28 081	5 958	16.8%	7 704	21.7%	2 858	10.2%	16 520	58.8%	2 373	49.1%	20.4%
Electricity	35 505	28 081	5 958	16.8%	7 704	21.7%	2 858	10.2%	16 520	58.8%	2 373	52.3%	20.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	27.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	880 856	897 659	272 129	30.9%	255 918	29.1%	67 175	7.5%	595 222	66.3%	166 943	84.6%	(59.8%)
Property rates, penalties and collection charges	43 642	49 711	11 796	27.0%	12 372	28.3%	8 361	16.8%	32 529	65.4%	10 037	75.0%	(16.7%)
Service charges	298 585	320 575	60 916	20.4%	69 249	23.2%	49 896	15.6%	180 061	56.2%	64 421	68.3%	(22.5%)
Other revenue	34 089	18 747	3 766	11.0%	4 108	12.1%	1 833	9.8%	9 707	51.8%	15 439	107.7%	(88.1%)
Government - operating	360 010	363 596	148 338	41.2%	119 323	33.1%	2 511	.7%	270 172	74.3%	338	106.1%	642.1%
Government - capital	129 264	129 264	43 421	33.6%	47 822	37.0%	2 000	1.5%	93 243	72.1%	72 891	72.4%	(97.3%)
Interest	15 266	15 766	3 892	25.5%	3 045	19.9%	2 573	16.3%	9 510	60.3%	3 817	59.8%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 704)	(700 604)	(125 467)	17.7%	(208 766)	29.5%	(92 482)	13.2%	(426 715)	60.9%	(147 529)	62.3%	(37.3%)
Suppliers and employees	(701 522)	(693 261)	(125 261)	17.9%	(206 260)	29.4%	(92 478)	13.3%	(424 000)	61.2%	(146 804)	76.6%	(37.0%)
Finance charges	(6 181)	(7 343)	(206)	3.3%	(2 506)	40.5%	(4)	-	(2 716)	37.0%	(724)	1.1%	(99.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	173 153	197 055	146 662	84.7%	47 152	27.2%	(25 307)	(12.8%)	168 506	85.5%	19 415	499.6%	(230.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 938)	(129 264)	(24 055)	14.7%	(74 019)	45.2%	(9 480)	7.3%	(107 554)	83.2%	(24 114)	42.8%	(60.7%)
Capital assets	(163 938)	(129 264)	(24 055)	14.7%	(74 019)	45.2%	(9 480)	7.3%	(107 554)	83.2%	(24 114)	42.8%	(60.7%)
Net Cash from/(used) Investing Activities	(163 938)	(129 264)	(24 055)	14.7%	(74 019)	45.2%	(9 480)	7.3%	(107 554)	83.2%	(24 114)	42.7%	(60.7%)
Cash Flow from Financing Activities													
Receipts	-	1 276	-	-	-	-	-	-	-	-	370	40.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	1 276	-	-	-	-	-	-	-	-	370	40.1%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 800)	(1 800)	(719)	39.9%	(81)	4.5%	-	-	(800)	44.5%	-	42.5%	-
Repayment of borrowing	(1 800)	(1 800)	(719)	39.9%	(81)	4.5%	-	-	(800)	44.5%	-	42.5%	-
Net Cash from/(used) Financing Activities	(1 800)	(524)	(719)	39.9%	(81)	4.5%	-	-	(800)	152.7%	370	45.4%	(100.0%)
Net Increase/(Decrease) in cash held	7 415	67 267	121 888	1 643.9%	(26 948)	(363.4%)	(34 788)	(51.7%)	60 152	89.4%	(4 329)	(80.5%)	703.6%
Cash/cash equivalents at the year begin:	5 000	-	46 996	939.9%	168 884	3 377.7%	141 936	-	46 996	-	179 007	-	(20.7%)
Cash/cash equivalents at the year end:	12 415	67 267	168 884	1 360.4%	141 936	1 143.3%	107 148	159.3%	107 148	159.3%	174 678	(114.8%)	(38.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mutshinyali IP	015 519 3004
Financial Manager	Ms Makhubela MP	015 519 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	901 785	839 377	305 591	33.9%	96 990	10.8%	98 180	11.7%	500 761	59.7%	199 402	64.9%	(50.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	123 976	61 568	12 001	9.7%	32 369	26.1%	(1 605)	(2.6%)	42 765	69.5%	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	(33)	-	(33)	-	1	-	(4 916.9%)
Interest earned - external investments	11 507	11 507	5 384	46.8%	5 884	51.1%	(1 988)	(17.3%)	9 280	80.7%	116	9.4%	(1 809.0%)
Interest earned - outstanding debtors	-	-	-	-	3 847	-	-	-	3 847	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	12	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	760 033	760 033	287 933	37.9%	53 616	7.1%	97 488	12.8%	439 037	57.8%	199 019	77.0%	(51.0%)
Other own revenue	6 268	6 268	274	4.4%	1 273	20.3%	4 318	68.9%	5 865	93.6%	253	213.1%	1 609.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	832 925	681 638	139 084	16.7%	133 386	16.0%	140 846	20.7%	413 316	60.6%	212 360	66.7%	(33.7%)
Employee related costs	458 723	417 926	103 185	22.5%	102 837	22.4%	96 379	23.1%	302 402	72.4%	37 106	50.3%	159.7%
Remuneration of councillors	13 182	11 034	2 797	21.2%	2 672	20.3%	3 060	27.7%	8 528	77.3%	995	45.4%	207.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 000	108 720	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	175	.2%	(100.0%)
Other Materials	96 456	143 957	5 029	5.2%	1 902	2.0%	5 344	3.7%	12 274	8.5%	116 921	-	(95.4%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	192 564	-	28 073	14.6%	25 976	13.5%	36 063	-	90 112	-	57 164	65.1%	(36.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68 860	157 739	166 507		(36 396)		(42 666)		87 445		(12 958)		
Transfers recognised - capital	698 707	698 707	192 745	27.6%	-	-	-	-	192 745	27.6%	168 504	27.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	767 567	856 446	359 252		(36 396)		(42 666)		280 190		155 545		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	767 567	856 446	359 252		(36 396)		(42 666)		280 190		155 545		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	767 567	856 446	359 252		(36 396)		(42 666)		280 190		155 545		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	767 567	856 446	359 252		(36 396)		(42 666)		280 190		155 545		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	839 574	839 574	29 315	3.5%	43 192	5.1%	69 669	8.3%	142 177	16.9%	108 882	47.4%	(36.0%)
National Government	698 707	698 707	29 315	4.2%	43 192	6.2%	66 314	9.5%	138 822	19.9%	108 800	57.7%	(39.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	82	-	(100.0%)
District Municipality	-	-	-	-	-	-	2 879	-	2 879	-	-	-	(100.0%)
Other transfers and grants	140 867	140 867	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	839 574	839 574	29 315	3.5%	43 192	5.1%	69 193	8.2%	141 700	16.9%	108 882	47.4%	(36.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	476	-	476	-	-	-	(100.0%)
Capital Expenditure Standard Classification	839 574	839 574	29 315	3.5%	43 192	5.1%	69 669	8.3%	142 177	16.9%	108 882	47.4%	(36.0%)
Governance and Administration	30 359	30 359	-	-	2 374	7.8%	3 051	10.1%	5 425	17.9%	304	30.3%	904.9%
Executive & Council	4 237	4 237	-	-	-	-	-	-	-	-	-	87.9%	-
Budget & Treasury Office	16 062	16 062	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 060	10 060	-	-	2 374	23.6%	3 051	30.3%	5 425	53.9%	304	30.0%	904.9%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	199	18.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	199	18.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 483	11 483	599	5.2%	2 246	19.6%	281	2.4%	3 126	27.2%	415	32.9%	(32.3%)
Planning and Development	11 483	11 483	599	5.2%	2 246	19.6%	281	2.4%	3 126	27.2%	415	32.9%	(32.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	797 731	797 731	28 716	3.6%	38 572	4.8%	66 337	8.3%	133 625	16.8%	107 964	48.3%	(38.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	797 731	797 731	28 716	3.6%	38 572	4.8%	66 337	8.3%	133 625	16.8%	107 964	48.3%	(38.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 600 499	1 600 499	498 286	31.1%	226 461	14.1%	321 629	20.1%	1 046 377	65.4%	499 532	35.8%	(35.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	123 976	123 976	12 001	9.7%	26 283	21.2%	12 483	10.1%	50 767	40.9%	4 898	7.1%	154.9%
Other revenue	6 268	6 268	223	3.6%	140	2.2%	3 110	49.6%	3 473	55.4%	2 845	2.6%	9.3%
Government - operating	760 041	760 041	287 933	37.9%	179 324	23.6%	120 095	15.8%	587 352	77.3%	161 658	.7%	(25.7%)
Government - capital	698 707	698 707	192 745	27.6%	15 116	2.2%	181 315	26.0%	389 176	55.7%	329 539	89.5%	(45.0%)
Interest	11 507	11 507	5 384	46.8%	5 599	48.7%	4 626	40.2%	15 609	135.6%	592	12.3%	681.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(760 926)	(760 926)	(137 210)	18.0%	(133 401)	17.5%	(140 876)	18.5%	(411 488)	54.1%	(215 096)	72.1%	(34.5%)
Suppliers and employees	(760 926)	(760 926)	(137 210)	18.0%	(133 401)	17.5%	(140 876)	18.5%	(411 488)	54.1%	(215 096)	72.1%	(34.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	839 573	839 573	361 075	43.0%	93 060	11.1%	180 753	21.5%	634 889	75.6%	284 436	2.8%	(36.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(839 574)	(839 574)	(38 586)	4.6%	(58 308)	6.9%	(96 427)	11.5%	(193 322)	23.0%	(109 023)	50.0%	(11.6%)
Capital assets	(839 574)	(839 574)	(38 586)	4.6%	(58 308)	6.9%	(96 427)	11.5%	(193 322)	23.0%	(109 023)	50.0%	(11.6%)
Net Cash from/(used) Investing Activities	(839 574)	(839 574)	(38 586)	4.6%	(58 308)	6.9%	(96 427)	11.5%	(193 322)	23.0%	(109 023)	50.0%	(11.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1)	(1)	322 489	############	34 752	(4 098 095.2%)	84 326	(9 944 069.9%)	441 567	############	175 412	(385.1%)	(51.9%)
Cash/cash equivalents at the year begin:	79 797	79 797	238 936	299.4%	561 425	703.6%	596 177	747.1%	238 936	299.4%	(267 042)	265.3%	(323.3%)
Cash/cash equivalents at the year end:	79 796	79 796	561 425	703.6%	596 177	747.1%	680 503	852.8%	680 503	852.8%	(91 630)	(52.1%)	(842.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 831	1.0%	3 791	1.0%	1 038	.3%	389 559	97.8%	398 219	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 831	1.0%	3 791	1.0%	1 038	.3%	389 559	97.8%	398 219	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 831	1.0%	3 791	1.0%	1 038	.3%	389 559	97.8%	398 219	100.0%	-	-	-	-
Total By Customer Group	3 831	1.0%	3 791	1.0%	1 038	.3%	389 559	97.8%	398 219	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 885	38.4%	365	2.0%	51	.3%	10 643	59.3%	17 944	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 885	38.4%	365	2.0%	51	.3%	10 643	59.3%	17 944	100.0%

Contact Details

Municipal Manager	Mr L.J Muthivhi	015 960 2009
Financial Manager	Mr L.J Muthivhi	015 960 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	202 499	210 799	87 613	43.3%	6 656	3.3%	93 012	44.1%	187 282	88.8%	38 739	91.7%	140.1%
Property rates	15 500	20 677	18 752	121.0%	474	3.1%	543	2.6%	19 769	95.6%	1 030	103.1%	(47.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	18 000	18 000	2 032	11.3%	3 616	20.1%	4 791	26.6%	10 439	58.0%	3 738	67.8%	28.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	400	81	8.1%	77	7.7%	87	21.8%	245	61.4%	84	62.6%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	352	352	87	24.7%	93	26.6%	95	27.0%	275	78.3%	81	58.4%	17.6%
Interest earned - external investments	986	986	88	8.9%	201	20.4%	435	44.1%	724	73.4%	78	66.8%	457.9%
Interest earned - outstanding debtors	526	526	52	9.8%	55	10.4%	83	15.8%	190	36.0%	26	72.4%	222.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 710	1 210	113	4.2%	169	6.2%	152	12.6%	434	35.9%	127	18.4%	20.3%
Licences and permits	3 837	3 437	652	17.0%	631	16.5%	327	9.5%	1 611	46.9%	563	48.2%	(42.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 973	154 247	64 889	42.1%	484	.3%	82 764	53.7%	148 137	96.0%	32 203	98.5%	157.0%
Other own revenue	5 615	10 965	867	15.4%	857	15.3%	3 734	34.1%	5 458	49.8%	809	54.1%	361.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	190 695	232 383	35 686	18.7%	45 643	23.9%	41 596	17.9%	122 925	52.9%	35 741	63.7%	16.4%
Employee related costs	84 291	83 780	18 343	21.8%	18 748	22.2%	19 933	23.8%	57 024	68.1%	18 565	67.5%	7.4%
Remuneration of councillors	13 315	13 315	3 019	22.7%	3 076	23.1%	3 551	26.7%	9 646	72.4%	2 900	70.3%	22.4%
Debt impairment	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 720	48 675	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 000	20 700	4 648	25.8%	5 604	31.1%	5 280	25.5%	15 532	75.0%	4 898	78.3%	7.8%
Other Materials	2 746	4 802	245	8.9%	1 078	39.3%	1 832	38.1%	3 155	65.7%	896	53.0%	104.4%
Contracted services	4 000	4 000	365	9.1%	1 155	28.9%	988	24.7%	2 509	62.7%	289	50.5%	242.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	53 381	50 869	9 066	17.0%	15 981	29.9%	10 013	19.7%	35 060	68.9%	8 192	65.6%	22.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 804	(21 584)	51 928		(38 987)		51 416		64 357		2 999		
Transfers recognised - capital	44 908	53 808	13 486	30.0%	67 293	149.8%	(9 048)	(16.8%)	71 731	133.3%	25 048	81.5%	(136.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 711	32 224	65 414		28 306		42 368		136 088		28 047		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 711	32 224	65 414		28 306		42 368		136 088		28 047		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 711	32 224	65 414		28 306		42 368		136 088		28 047		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 711	32 224	65 414		28 306		42 368		136 088		28 047		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	56 712	56 712	8 504	15.0%	28 102	49.6%	8 849	15.6%	45 456	80.2%	8 364	40.8%	5.8%
National Government	44 908	44 908	7 169	16.0%	24 745	55.1%	6 443	14.3%	38 357	85.4%	7 438	37.3%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 908	44 908	7 169	16.0%	24 745	55.1%	6 443	14.3%	38 357	85.4%	7 438	37.3%	(13.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 804	11 804	1 335	11.3%	3 358	28.4%	2 406	20.4%	7 100	60.1%	927	71.4%	159.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 712	56 712	8 504	15.0%	28 102	49.6%	8 849	15.6%	45 456	80.2%	8 364	40.8%	5.8%
Governance and Administration	7 220	7 220	1 147	15.9%	2 434	33.7%	244	3.4%	3 826	53.0%	390	82.3%	(37.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 220	7 220	1 147	15.9%	2 434	33.7%	244	3.4%	3 826	53.0%	390	82.3%	(37.3%)
Community and Public Safety	50	50	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	50	50	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 008	39 008	6 709	17.2%	18 567	47.6%	7 320	18.8%	32 596	83.6%	7 524	40.2%	(2.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 008	39 008	6 709	17.2%	18 567	47.6%	7 320	18.8%	32 596	83.6%	7 524	40.2%	(2.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 434	10 434	648	6.2%	7 101	68.1%	1 285	12.3%	9 035	86.6%	450	12.8%	185.7%
Electricity	9 800	9 800	648	6.6%	7 101	72.5%	935	9.5%	8 685	88.6%	450	12.6%	107.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	634	634	-	-	-	-	350	55.2%	350	55.2%	-	15.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	247 407	264 207	82 676	33.4%	75 174	30.4%	83 536	31.6%	241 385	91.4%	64 933	89.2%	28.6%
Property rates, penalties and collection charges	15 500	20 677	419	2.7%	1 106	7.1%	751	3.6%	2 276	11.0%	1 816	19.6%	(58.7%)
Service charges	19 000	18 400	2 077	10.9%	3 971	20.9%	4 540	24.7%	10 588	57.5%	3 732	61.4%	21.6%
Other revenue	12 514	15 564	1 716	13.7%	2 119	16.9%	4 078	26.2%	7 914	50.9%	2 050	194.3%	98.9%
Government - operating	153 973	152 252	64 889	42.1%	45 855	29.8%	37 393	24.6%	148 137	97.3%	32 203	98.9%	16.1%
Government - capital	44 908	55 803	13 486	30.0%	21 922	48.8%	36 323	65.1%	71 731	128.5%	25 048	89.0%	45.0%
Interest	1 512	1 512	88	5.8%	201	13.3%	450	29.8%	739	48.9%	83	60.6%	441.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 695)	(177 265)	(35 686)	18.7%	(45 643)	23.9%	(41 596)	23.5%	(122 925)	69.3%	(35 741)	63.9%	16.4%
Suppliers and employees	(190 695)	(177 265)	(35 686)	18.7%	(45 643)	23.9%	(41 596)	23.5%	(122 925)	69.3%	(35 741)	63.9%	16.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 712	86 942	46 990	82.9%	29 531	52.1%	41 940	48.2%	118 460	136.3%	29 192	173.9%	43.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 712)	(70 678)	(8 504)	15.0%	(28 103)	49.6%	(8 849)	12.5%	(45 456)	64.3%	(8 364)	44.2%	5.8%
Capital assets	(56 712)	(70 678)	(8 504)	15.0%	(28 103)	49.6%	(8 849)	12.5%	(45 456)	64.3%	(8 364)	44.2%	5.8%
Net Cash from/(used) Investing Activities	(56 712)	(70 678)	(8 504)	15.0%	(28 103)	49.6%	(8 849)	12.5%	(45 456)	64.3%	(8 364)	44.2%	5.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	16 263	38 486	-	1 428	-	33 091	203.5%	73 004	448.9%	20 828	(749.4%)	58.9%
Cash/cash equivalents at the year begin:	44 285	18 525	18 523	41.8%	57 009	128.7%	58 437	315.4%	18 523	100.0%	38 256	-	52.8%
Cash/cash equivalents at the year end:	44 285	34 789	57 009	128.7%	58 437	132.0%	91 528	263.1%	91 528	263.1%	59 084	220.0%	54.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	95	35.0%	73	26.8%	104	38.3%	-	-	271	10.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	179	13.5%	65	4.9%	1 078	81.5%	-	-	1 322	53.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	186	46.1%	117	29.1%	100	24.8%	-	-	403	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	36	34.6%	35	33.3%	33	32.1%	-	-	104	4.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25	34.3%	24	33.3%	24	32.5%	-	-	73	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	26.0%	52	16.8%	176	57.2%	-	-	308	12.4%	-	-	-	-
Total By Income Source	601	24.2%	366	14.7%	1 515	61.0%	-	-	2 482	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	601	24.2%	366	14.7%	1 515	61.0%	-	-	2 482	100.0%	-	-	-	-
Total By Customer Group	601	24.2%	366	14.7%	1 515	61.0%	-	-	2 482	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Kgoale TMP	015 505 7120
Financial Manager	Raganya M.C	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: AGANANG (LIM352)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	114 696	114 696	43 606	38.0%	40 582	35.4%	16 592	14.5%	100 780	87.9%	14 932	88.1%	11.1%
Property rates	4 205	4 205	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	325	325	73	22.5%	70	21.7%	80	24.6%	224	68.8%	68	72.3%	17.4%
Interest earned - external investments	1 800	1 800	1 821	101.1%	1 771	98.3%	2 162	120.1%	5 754	319.6%	1 025	130.7%	110.9%
Interest earned - outstanding debtors	806	806	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	600	67	11.2%	92	15.4%	40	6.6%	200	33.3%	84	51.6%	(52.5%)
Licences and permits	3 000	3 000	555	18.5%	603	20.1%	720	24.0%	1 878	62.6%	498	53.2%	44.6%
Agency services	1 600	1 600	60	3.7%	77	4.8%	-	-	136	8.5%	191	21.3%	(100.0%)
Transfers recognised - operational	93 376	93 376	40 911	43.8%	37 874	40.6%	13 514	14.5%	92 299	98.8%	12 929	102.7%	4.5%
Other own revenue	8 983	8 983	119	1.3%	95	1.1%	76	.8%	289	3.2%	137	16.8%	(44.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	118 931	118 931	19 301	16.2%	24 623	20.7%	21 399	18.0%	65 322	54.9%	17 969	49.4%	19.1%
Employee related costs	52 357	52 357	9 977	19.1%	9 989	19.1%	10 361	19.8%	30 327	57.9%	9 042	66.6%	14.6%
Remuneration of councillors	12 008	12 008	3 016	25.1%	3 039	25.3%	3 390	28.2%	9 445	78.7%	2 838	69.0%	19.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 236	4 236	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 590	7 590	990	13.0%	1 737	22.9%	1 864	24.6%	4 590	60.5%	963	41.6%	93.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 740	42 740	5 318	12.4%	9 858	23.1%	5 784	13.5%	20 960	49.0%	5 126	35.1%	12.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 236)	(4 236)	24 305		15 959		(4 806)		35 458		(3 037)		
Transfers recognised - capital	66 913	66 913	18 592	27.8%	21 323	31.9%	26 998	40.3%	66 913	100.0%	23 648	64.8%	14.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 677	62 677	42 897		37 282		22 192		102 371		20 611		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 677	62 677	42 897		37 282		22 192		102 371		20 611		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 677	62 677	42 897		37 282		22 192		102 371		20 611		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 677	62 677	42 897		37 282		22 192		102 371		20 611		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	66 913	66 913	8 312	12.4%	8 312	12.4%	11 467	17.1%	28 091	42.0%	4 354	15.1%	163.4%
National Government	52 376	52 376	8 312	15.9%	8 312	15.9%	11 467	21.9%	28 091	53.6%	4 354	15.1%	163.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 376	52 376	8 312	15.9%	8 312	15.9%	11 467	21.9%	28 091	53.6%	4 354	15.1%	163.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 537	14 537	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 913	66 913	8 312	12.4%	8 312	12.4%	16 627	24.8%	33 252	49.7%	4 354	15.1%	281.9%
Governance and Administration	14 457	14 457	1 195	8.3%	283	2.0%	5 337	36.9%	6 815	47.1%	3 254	70.8%	64.0%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	14 457	14 457	1 195	8.3%	283	2.0%	5 337	36.9%	6 815	47.1%	3 254	70.8%	64.0%
Community and Public Safety	10 606	10 606	1 020	9.6%	1 730	16.3%	5 808	54.8%	8 558	80.7%	19	1.9%	30 340.9%
Community & Social Services	10 606	10 606	1 020	9.6%	1 730	16.3%	5 808	54.8%	8 558	80.7%	19	1.9%	30 340.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 850	41 850	6 097	14.6%	6 299	15.1%	5 483	13.1%	17 879	42.7%	1 081	14.1%	407.2%
Planning and Development	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 850	37 850	6 097	16.1%	6 299	16.6%	5 483	14.5%	17 879	47.2%	1 081	15.4%	407.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	181 609	183 914	62 198	34.2%	61 905	34.1%	43 997	23.9%	168 100	91.4%	38 618	78.2%	13.9%
Property rates, penalties and collection charges	4 205	4 205	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 508	13 613	874	6.0%	937	6.5%	916	6.7%	2 727	20.0%	1 016	-	(9.9%)
Government - operating	93 376	93 376	40 911	43.8%	37 874	40.6%	13 921	14.9%	92 706	99.3%	12 929	100.0%	7.7%
Government - capital	66 913	66 913	18 592	27.8%	21 323	31.9%	26 998	40.3%	66 913	100.0%	23 648	78.4%	14.2%
Interest	2 606	5 806	1 821	69.9%	1 771	67.9%	2 162	37.2%	5 754	99.1%	1 025	85.8%	110.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 696)	(147 890)	(19 301)	16.8%	(24 623)	21.5%	(21 399)	14.5%	(65 322)	44.2%	(17 969)	53.6%	19.1%
Suppliers and employees	(114 696)	(102 252)	(17 833)	15.5%	(24 623)	21.5%	(21 399)	20.9%	(63 855)	62.4%	(17 969)	53.6%	19.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(45 638)	(1 468)	-	-	-	-	-	(1 468)	3.2%	-	-	-
Net Cash from/(used) Operating Activities	66 913	36 024	42 897	64.1%	37 282	55.7%	22 599	62.7%	102 777	285.3%	20 649	111.8%	9.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 913)	(99 856)	(8 242)	12.3%	(8 312)	12.4%	(11 467)	11.5%	(28 021)	28.1%	(4 354)	15.1%	163.4%
Capital assets	(66 913)	(99 856)	(8 242)	12.3%	(8 312)	12.4%	(11 467)	11.5%	(28 021)	28.1%	(4 354)	15.1%	163.4%
Net Cash from/(used) Investing Activities	(66 913)	(99 856)	(8 242)	12.3%	(8 312)	12.4%	(11 467)	11.5%	(28 021)	28.1%	(4 354)	15.1%	163.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(63 832)	34 655	############	28 970	############	11 131	(17.4%)	74 756	(117.1%)	16 295	############	(31.7%)
Cash/cash equivalents at the year begin:	91 356	-	-	-	34 655	37.9%	63 625	-	-	-	105 145	143.5%	(39.5%)
Cash/cash equivalents at the year end:	91 356	(63 832)	34 655	37.9%	63 625	69.6%	74 756	(117.1%)	74 756	(117.1%)	121 440	347.0%	(38.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 831	2.1%	907	1.0%	901	1.0%	83 601	95.8%	87 240	99.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	13.7%	19	5.7%	6	1.9%	266	78.8%	337	.4%	-	-	-	-
Total By Income Source	1 877	2.1%	926	1.1%	908	1.0%	83 867	95.8%	87 578	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	76	.1%	-	-	-	-	54 916	99.9%	54 992	62.8%	-	-	-	-
Commercial	1 801	5.5%	926	2.8%	908	2.8%	28 951	88.8%	32 586	37.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 877	2.1%	926	1.1%	908	1.0%	83 867	95.8%	87 578	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	138	100.0%	-	-	-	-	-	-	138	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	138	100.0%	-	-	-	-	-	-	138	100.0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 295 1413
Financial Manager	Mr Malesela Mokonyama	015 295 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	151 248	151 948	51 236	33.9%	43 875	29.0%	34 558	22.7%	129 669	85.3%	31 563	82.8%	9.5%
Property rates	10 866	10 866	2 705	24.9%	2 705	24.9%	2 707	24.9%	8 117	74.7%	2 555	74.6%	5.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 750	9 557	1 169	10.9%	1 305	12.1%	1 394	14.6%	3 868	40.5%	904	41.3%	54.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 534	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 534	385	-	385	-	387	25.2%	1 156	75.4%	366	75.0%	5.6%
Rental of facilities and equipment	256	287	53	20.5%	44	17.2%	34	11.9%	131	45.6%	72	75.4%	(52.9%)
Interest earned - external investments	1 200	2 200	268	22.4%	709	59.1%	358	16.3%	1 335	60.7%	170	108.5%	110.1%
Interest earned - outstanding debtors	4 570	4 570	751	16.4%	783	17.1%	659	14.4%	2 193	48.0%	1 071	70.6%	(38.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	954	954	57	5.9%	125	13.1%	44	4.6%	225	23.6%	185	34.6%	(76.2%)
Licences and permits	7 602	5 602	438	5.8%	1 638	21.5%	570	10.2%	2 645	47.2%	755	61.5%	(24.5%)
Agency services	1 369	2 086	476	34.8%	568	41.5%	586	28.1%	1 630	78.2%	771	108.8%	(24.0%)
Transfers recognised - operational	111 217	109 717	44 477	40.0%	35 390	31.8%	27 249	24.8%	107 116	97.6%	24 108	93.9%	13.0%
Other own revenue	930	4 576	457	49.1%	225	24.2%	570	12.4%	1 251	27.4%	604	6.2%	(5.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 115	144 261	26 435	19.9%	29 123	21.9%	28 473	19.7%	84 031	58.2%	23 666	59.5%	20.3%
Employee related costs	66 055	66 166	14 725	22.3%	15 621	23.6%	15 399	23.3%	45 745	69.1%	13 762	67.9%	11.9%
Remuneration of councillors	10 246	10 246	1 913	18.7%	1 913	18.7%	2 713	26.5%	6 538	63.8%	1 913	60.1%	41.8%
Debt impairment	3 170	6 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 232	8 000	-	-	2 338	55.3%	2 345	29.3%	4 684	58.5%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 500	8 500	2 388	28.1%	1 743	20.5%	1 195	14.1%	5 326	62.7%	1 006	73.8%	18.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 308	3 308	234	7.1%	468	14.1%	487	14.7%	1 189	35.9%	824	74.1%	(40.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 603	42 040	7 176	19.1%	7 039	18.7%	6 334	15.1%	20 549	48.9%	6 162	52.1%	2.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 134	7 688	24 801		14 753		6 085		45 639		7 896		
Transfers recognised - capital	31 419	33 239	1 753	5.6%	10 994	35.0%	8 856	26.6%	21 604	65.0%	791	28.2%	1 019.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 552	40 927	26 554		25 747		14 941		67 242		8 688		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 552	40 927	26 554		25 747		14 941		67 242		8 688		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 552	40 927	26 554		25 747		14 941		67 242		8 688		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 552	40 927	26 554		25 747		14 941		67 242		8 688		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	49 277	51 291	2 420	4.9%	12 289	24.9%	9 647	18.8%	24 356	47.5%	7 029	39.4%	37.2%
National Government	28 566	29 621	1 196	4.2%	9 130	32.0%	7 617	25.7%	17 943	60.6%	6 317	44.4%	20.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	402	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 968	29 621	1 196	4.1%	9 130	31.5%	7 617	25.7%	17 943	60.6%	6 317	44.6%	20.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 309	21 671	1 223	6.0%	3 160	15.6%	2 030	9.4%	6 413	29.6%	712	28.5%	185.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 277	51 291	2 420	4.9%	12 289	24.9%	9 647	18.8%	24 356	47.5%	7 029	39.4%	37.2%
Governance and Administration	1 160	1 559	140	12.1%	171	14.7%	925	59.3%	1 236	79.3%	105	35.8%	779.6%
Executive & Council	100	70	-	-	-	-	-	-	-	-	-	10.5%	-
Budget & Treasury Office	50	50	-	-	-	-	30	59.2%	30	59.2%	-	71.7%	(100.0%)
Corporate Services	1 010	1 439	140	13.9%	171	16.9%	895	62.2%	1 206	83.8%	105	25.7%	751.4%
Community and Public Safety	5 703	5 703	-	-	1 567	27.5%	1 725	30.3%	3 292	57.7%	420	29.1%	310.7%
Community & Social Services	5 703	5 703	-	-	1 567	27.5%	1 725	30.3%	3 292	57.7%	420	29.1%	310.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 014	40 689	2 279	5.8%	9 756	25.0%	6 997	17.2%	19 032	46.8%	6 208	46.7%	12.7%
Planning and Development	500	100	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 514	40 589	2 279	5.9%	9 756	25.3%	6 997	17.2%	19 032	46.9%	6 208	47.6%	12.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 400	3 341	-	-	796	23.4%	-	-	796	23.8%	296	7.2%	(100.0%)
Electricity	3 400	3 341	-	-	796	23.4%	-	-	796	23.8%	296	7.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	173 463	172 437	60 781	35.0%	51 315	29.6%	3 610	2.1%	115 705	67.1%	36 852	85.4%	(90.2%)
Property rates, penalties and collection charges	8 227	8 227	251	3.0%	233	2.8%	154	1.9%	638	7.8%	606	8.4%	(74.5%)
Service charges	9 027	9 027	1 261	14.0%	985	10.9%	1 241	13.7%	3 487	38.6%	1 237	-	.3%
Other revenue	8 913	8 045	1 054	11.8%	2 104	23.6%	1 336	16.6%	4 494	55.9%	1 649	-	(19.0%)
Government - operating	111 217	111 060	46 816	42.1%	34 687	31.2%	157	.1%	81 660	73.5%	24 108	95.6%	(99.3%)
Government - capital	31 419	31 419	11 011	35.0%	12 517	39.8%	300	1.0%	23 828	75.8%	9 031	74.3%	(96.7%)
Interest	4 660	4 660	388	8.3%	789	16.9%	421	9.0%	1 597	34.3%	221	93.8%	90.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 712)	(125 714)	(26 435)	21.0%	(28 316)	22.5%	(26 128)	20.8%	(80 878)	64.3%	(23 666)	63.5%	10.4%
Suppliers and employees	(125 712)	(125 714)	(26 424)	21.0%	(28 308)	22.5%	(26 125)	20.8%	(80 857)	64.3%	(23 666)	63.5%	10.4%
Finance charges	-	-	(10)	-	(8)	-	(3)	-	(21)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 751	46 723	34 346	71.9%	22 999	48.2%	(22 518)	(48.2%)	34 827	74.5%	13 186	163.4%	(270.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 096)	(51 291)	(2 420)	4.9%	(12 289)	25.0%	(9 647)	18.8%	(24 356)	47.5%	(7 029)	51.9%	37.2%
Capital assets	(49 096)	(51 291)	(2 420)	4.9%	(12 289)	25.0%	(9 647)	18.8%	(24 356)	47.5%	(7 029)	51.9%	37.2%
Net Cash from/(used) Investing Activities	(49 096)	(51 291)	(2 420)	4.9%	(12 289)	25.0%	(9 647)	18.8%	(24 356)	47.5%	(7 029)	51.9%	37.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 345)	(4 568)	31 926	(2 373.6%)	10 710	(796.3%)	(32 165)	704.1%	10 471	(229.2%)	6 156	(6 688 253.8%)	(622.5%)
Cash/cash equivalents at the year begin:	65 261	65 261	37 347	57.2%	69 273	106.1%	79 983	122.6%	37 347	57.2%	59 376	109.5%	34.7%
Cash/cash equivalents at the year end:	63 916	60 693	69 273	108.4%	79 983	125.1%	47 818	78.8%	47 818	78.8%	65 532	245.7%	(27.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	129	1.9%	253	3.8%	332	5.0%	5 940	89.3%	6 654	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	212	6.3%	173	5.2%	61	1.8%	2 898	86.7%	3 343	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	870	2.6%	855	2.6%	851	2.6%	30 386	92.2%	32 962	56.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	2.2%	47	6.6%	57	7.9%	597	83.3%	717	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	124	3.0%	121	2.9%	119	2.9%	3 763	91.2%	4 128	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	345	3.1%	352	3.2%	340	3.1%	9 919	90.5%	10 955	18.6%	-	-	-	-
Total By Income Source	1 696	2.9%	1 801	3.1%	1 758	3.0%	53 503	91.1%	58 759	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	381	2.0%	389	2.0%	382	2.0%	18 012	94.0%	19 164	32.6%	-	-	-	-
Commercial	44	3.6%	45	3.7%	49	4.0%	1 080	88.7%	1 218	2.1%	-	-	-	-
Households	982	4.7%	907	4.4%	686	3.3%	18 209	87.6%	20 784	35.4%	-	-	-	-
Other	288	1.6%	460	2.6%	642	3.6%	16 202	92.1%	17 592	29.9%	-	-	-	-
Total By Customer Group	1 696	2.9%	1 801	3.1%	1 758	3.0%	53 503	91.1%	58 759	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Makhura IM	015 501 0243
Financial Manager	Mr Moloko Kwena	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2 404 463	2 253 985	621 553	25.8%	443 576	18.4%	658 803	29.2%	1 723 932	76.5%	445 101	69.0%	48.0%
Property rates	332 477	314 000	72 303	21.7%	73 198	22.0%	73 018	23.3%	218 518	69.6%	68 454	73.0%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	793 523	793 523	195 099	24.6%	196 697	24.8%	173 578	21.9%	565 374	71.2%	142 551	70.9%	21.8%
Service charges - water revenue	258 995	258 995	69 331	26.8%	87 589	33.8%	60 347	23.3%	217 267	83.9%	51 251	72.4%	17.7%
Service charges - sanitation revenue	55 326	55 326	13 434	24.3%	13 445	24.3%	14 173	25.6%	41 052	74.2%	12 379	73.0%	14.5%
Service charges - refuse revenue	63 262	63 262	16 009	25.3%	16 280	25.7%	16 001	25.3%	48 290	76.3%	14 157	74.4%	13.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 221	19 221	4 622	21.8%	1 980	9.3%	2 268	11.8%	8 871	46.2%	2 510	41.2%	(9.6%)
Interest earned - external investments	31 000	37 000	3 639	11.7%	8 947	28.9%	6 198	16.8%	18 783	50.8%	3 832	49.6%	61.7%
Interest earned - outstanding debtors	31 800	25 800	13 582	42.7%	13 748	43.2%	13 442	52.1%	40 771	158.0%	12 140	110.5%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 726	13 726	787	5.7%	1 088	7.9%	981	7.1%	2 855	20.8%	533	14.6%	83.9%
Licences and permits	9 569	9 569	2 150	22.5%	1 989	20.8%	1 873	19.6%	6 012	62.8%	2 507	78.1%	(25.3%)
Agency services	16 596	16 596	374	2.3%	6 028	36.3%	265	1.6%	6 666	40.2%	455	55.5%	(41.7%)
Transfers recognised - operational	678 860	586 860	224 609	33.1%	19 619	2.9%	290 688	49.5%	534 916	91.1%	127 284	83.3%	128.4%
Other own revenue	67 909	29 908	5 616	8.3%	2 972	4.4%	5 984	20.0%	14 571	48.7%	7 048	9.5%	(15.1%)
Gains on disposal of PPE	30 200	30 200	0	-	(2)	-	(13)	-	(14)	-	-	-	(100.0%)
Operating Expenditure	2 288 560	2 321 969	563 531	24.6%	545 402	23.8%	557 001	24.0%	1 665 934	71.7%	492 877	72.9%	13.0%
Employee related costs	571 451	571 431	127 831	22.4%	148 531	26.0%	140 735	24.6%	417 097	73.0%	122 054	72.3%	15.3%
Remuneration of councillors	25 780	25 780	6 510	25.3%	6 474	25.1%	7 651	29.7%	20 635	80.0%	6 023	70.0%	27.0%
Debt impairment	50 000	50 000	12 500	25.0%	12 500	25.0%	12 500	25.0%	37 500	75.0%	16 474	75.0%	(24.1%)
Depreciation and asset impairment	205 000	205 000	51 250	25.0%	51 250	25.0%	51 250	25.0%	153 750	75.0%	50 133	91.4%	2.2%
Finance charges	37 000	37 000	-	-	11 487	31.0%	-	-	11 487	31.0%	-	54.6%	-
Bulk purchases	767 000	755 500	227 226	29.6%	132 746	17.3%	183 636	24.3%	543 608	72.0%	161 276	72.9%	13.9%
Other Materials	177 520	201 353	38 538	21.7%	54 288	30.6%	46 268	23.0%	139 094	69.1%	33 689	59.5%	37.3%
Contracted services	87 245	86 130	10 634	12.2%	19 777	22.7%	15 240	17.7%	45 651	53.0%	13 265	63.3%	14.9%
Transfers and grants	6 480	17 180	3 060	47.2%	3 060	47.2%	4 820	28.1%	10 940	63.7%	1 560	99.1%	209.0%
Other expenditure	361 084	372 596	85 981	23.8%	105 289	29.2%	94 902	25.5%	286 172	76.8%	88 402	72.3%	7.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	115 903	(67 984)	58 022		(101 826)		101 802		57 998		(47 777)		
Transfers recognised - capital	466 288	562 854	179 850	38.6%	144 832	31.1%	206 363	36.7%	531 045	94.3%	250 190	81.4%	(17.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	582 191	494 870	237 872		43 006		308 165		589 043		202 414		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	582 191	494 870	237 872		43 006		308 165		589 043		202 414		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	582 191	494 870	237 872		43 006		308 165		589 043		202 414		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	582 191	494 870	237 872		43 006		308 165		589 043		202 414		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	580 121	626 285	49 933	8.6%	109 444	18.9%	159 574	25.5%	318 950	50.9%	98 139	36.2%	62.6%
National Government	466 288	530 506	40 752	8.7%	89 104	19.1%	114 871	21.7%	244 727	46.1%	37 493	30.9%	206.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	55 400	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	466 288	530 506	40 752	8.7%	89 104	19.1%	114 871	21.7%	244 727	46.1%	92 893	38.6%	23.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113 833	91 693	9 181	8.1%	20 340	17.9%	43 028	46.9%	72 548	79.1%	5 246	17.3%	720.3%
Public contributions and donations	-	4 086	-	-	-	-	1 675	41.0%	1 675	41.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	580 121	626 285	49 933	8.6%	109 444	18.9%	159 574	25.5%	318 950	50.9%	98 139	36.2%	62.6%
Governance and Administration	28 000	30 679	1 688	6.0%	3 635	13.0%	3 648	11.9%	8 970	29.2%	3 815	23.0%	(4.4%)
Executive & Council	1 200	906	906	75.5%	-	-	-	-	906	100.0%	-	-	-
Budget & Treasury Office	5 000	5 000	-	-	1 348	27.0%	2 023	40.5%	3 371	67.4%	-	-	(100.0%)
Corporate Services	21 800	24 772	782	3.6%	2 287	10.5%	1 625	6.6%	4 694	18.9%	3 815	24.0%	(57.4%)
Community and Public Safety	66 183	65 849	5 239	7.9%	13 387	20.2%	13 599	20.7%	32 225	48.9%	9 007	23.3%	51.0%
Community & Social Services	14 800	5 600	98	.7%	1 315	8.9%	810	14.5%	2 223	39.7%	316	9.3%	156.5%
Sport And Recreation	46 500	53 086	4 857	10.4%	12 073	26.0%	12 507	23.6%	29 437	55.5%	8 691	25.5%	43.9%
Public Safety	4 883	6 580	285	5.8%	-	-	281	4.3%	566	8.6%	-	22.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	583	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	295 638	319 807	20 623	7.0%	57 577	19.5%	94 563	29.6%	172 763	54.0%	67 933	39.5%	39.2%
Planning and Development	3 000	3 000	2 144	71.5%	-	-	-	-	2 144	71.5%	-	632.7%	-
Road Transport	292 638	316 807	18 479	6.3%	57 577	19.7%	94 070	29.7%	170 126	53.7%	67 931	37.1%	38.5%
Environmental Protection	-	-	-	-	-	-	493	-	493	-	2	-	20 194.0%
Trading Services	190 300	209 950	22 383	11.8%	34 845	18.3%	47 764	22.8%	104 992	50.0%	17 384	34.6%	174.8%
Electricity	14 800	11 750	849	5.7%	211	1.4%	58	.5%	1 119	9.5%	1 748	22.9%	(96.7%)
Water	171 000	195 056	21 027	12.3%	32 057	18.7%	46 308	23.7%	99 392	51.0%	15 636	37.7%	196.2%
Waste Water Management	500	-	342	68.4%	-	-	-	-	342	-	-	15.1%	-
Waste Management	4 000	3 145	165	4.1%	2 577	64.4%	1 397	44.4%	4 139	131.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 638 354	2 338 285	848 503	32.2%	943 408	35.8%	918 804	39.3%	2 710 715	115.9%	821 402	103.4%	11.9%
Property rates, penalties and collection charges	299 230	223 869	86 332	28.9%	62 133	20.8%	76 847	34.3%	225 312	100.6%	70 644	-	8.8%
Service charges	1 018 862	983 729	251 919	24.7%	258 707	25.4%	284 457	28.9%	795 083	80.8%	233 868	-	21.6%
Other revenue	116 710	116 711	93 372	80.0%	440 294	377.3%	199 789	171.2%	733 456	628.4%	135 148	46.5%	47.8%
Government - operating	678 860	522 860	219 092	32.3%	19 619	2.9%	152 207	29.1%	390 918	74.8%	146 822	88.7%	3.7%
Government - capital	466 288	432 711	182 538	39.1%	144 937	31.1%	188 910	43.7%	516 385	119.3%	230 188	80.1%	(17.9%)
Interest	58 404	58 404	15 251	26.1%	17 718	30.3%	16 593	28.4%	49 562	84.9%	4 731	29.1%	250.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 945 412)	(1 861 015)	(810 197)	41.6%	(853 167)	43.9%	(656 661)	35.3%	(2 320 025)	124.7%	(781 177)	107.6%	(15.9%)
Suppliers and employees	(1 901 932)	(2 287 297)	(807 137)	42.4%	(838 620)	44.1%	(651 841)	28.5%	(2 297 598)	100.5%	(779 617)	108.3%	(16.4%)
Finance charges	(37 000)	(247 450)	-	-	(11 487)	31.0%	-	-	(11 487)	4.6%	-	54.7%	-
Transfers and grants	(6 480)	673 733	(3 060)	47.2%	(3 060)	47.2%	(4 820)	(.7%)	(10 940)	(1.6%)	(1 560)	99.1%	209.0%
Net Cash from/(used) Operating Activities	692 942	477 270	38 306	5.5%	90 241	13.0%	262 143	54.9%	390 691	81.9%	40 225	88.6%	551.7%
Cash Flow from Investing Activities													
Receipts	21 540	21 540	11	.1%	11	-	6	-	28	.1%	168	1.3%	(96.7%)
Proceeds on disposal of PPE	21 140	21 140	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	400	400	11	2.9%	11	2.7%	6	1.4%	28	6.9%	168	-	(96.7%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(580 121)	(622 798)	(49 933)	8.6%	(109 444)	18.9%	(159 574)	25.6%	(318 950)	51.2%	(98 139)	43.4%	62.6%
Capital assets	(580 121)	(622 798)	(49 933)	8.6%	(109 444)	18.9%	(159 574)	25.6%	(318 950)	51.2%	(98 139)	43.4%	62.6%
Net Cash from/(used) Investing Activities	(558 581)	(601 258)	(49 921)	8.9%	(109 433)	19.6%	(159 568)	26.5%	(318 923)	53.0%	(97 970)	44.8%	62.9%
Cash Flow from Financing Activities													
Receipts	2 000	2 000	1 133	56.6%	843	42.2%	40 674	2 033.7%	42 650	2 132.5%	973	59.8%	4 081.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	39 490	-	39 490	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	2 000	2 000	1 133	56.6%	843	42.2%	1 184	59.2%	3 160	158.0%	973	59.8%	21.8%
Payments	(58 100)	(58 100)	-	-	(18 538)	31.9%	-	-	(18 538)	31.9%	-	50.2%	-
Repayment of borrowing	(58 100)	(58 100)	-	-	(18 538)	31.9%	-	-	(18 538)	31.9%	-	50.2%	-
Net Cash from/(used) Financing Activities	(56 100)	(56 100)	1 133	(2.0%)	(17 695)	31.5%	40 674	(72.5%)	24 112	(43.0%)	973	48.7%	4 081.7%
Net Increase/(Decrease) in cash held	78 261	(180 088)	(10 482)	(13.4%)	(36 887)	(47.1%)	143 249	(79.5%)	95 879	(53.2%)	(56 772)	(148.9%)	(352.3%)
Cash/cash equivalents at the year begin:	236 990	322 963	292 836	123.6%	282 354	119.1%	245 466	76.0%	292 836	90.7%	548 944	86.1%	(55.3%)
Cash/cash equivalents at the year end:	315 252	142 876	282 354	89.6%	245 466	77.9%	388 716	272.1%	388 716	272.1%	492 172	207.7%	(21.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 076	6.9%	11 604	5.3%	17 421	8.0%	174 015	79.8%	218 116	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 244	15.8%	7 554	7.8%	9 554	9.9%	63 953	66.4%	96 304	14.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 003	8.9%	7 565	6.1%	6 174	5.0%	98 535	79.9%	123 276	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 858	10.9%	1 227	7.2%	1 010	5.9%	12 910	75.9%	17 006	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 374	8.9%	1 621	6.1%	1 327	5.0%	21 462	80.1%	26 784	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	6.7%	1	6.7%	1	6.7%	9	80.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	0	-	254	.3%	83 523	99.7%	83 777	12.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(47 410)	(47.3%)	2 352	2.3%	1 428	1.4%	143 841	143.5%	100 210	15.1%	-	-	-	-
Total By Income Source	(1 854)	(.3%)	31 924	4.8%	37 168	5.6%	598 246	89.9%	665 485	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 591)	(7.3%)	1 164	5.4%	924	4.2%	21 241	97.7%	21 737	3.3%	-	-	-	-
Commercial	183	.1%	8 182	6.1%	8 764	6.6%	116 176	87.2%	133 306	20.0%	-	-	-	-
Households	4 045	.9%	20 658	4.7%	25 865	5.8%	392 575	88.6%	443 142	66.6%	-	-	-	-
Other	(4 491)	(6.7%)	1 920	2.9%	1 616	2.4%	68 254	101.4%	67 300	10.1%	-	-	-	-
Total By Customer Group	(1 854)	(.3%)	31 924	4.8%	37 168	5.6%	598 246	89.9%	665 485	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	43 499	100.0%	-	-	-	-	-	-	43 499	56.6%
Bulk Water	14 696	100.0%	-	-	-	-	-	-	14 696	19.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 592	100.0%	-	-	-	-	-	-	18 592	24.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	76 786	100.0%	-	-	-	-	-	-	76 786	100.0%

Contact Details

Municipal Manager	Ms Faith Maboya	015 290 2102
Financial Manager	Mr Joel Makgata	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	345 475	345 475	111 538	32.3%	62 026	18.0%	102 183	29.6%	275 747	79.8%	68 676	82.0%	48.8%
Property rates	20 037	20 037	3 340	16.7%	1 794	9.0%	2 921	14.6%	8 055	40.2%	4 568	69.4%	(36.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 132	6 132	1 521	24.8%	354	5.8%	1 461	23.8%	3 336	54.4%	1 443	72.5%	1.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	540	88	16.3%	(1)	(.1%)	75	13.8%	162	29.9%	71	76.6%	5.6%
Interest earned - external investments	5 259	5 259	2 598	49.4%	880	16.7%	3 226	61.3%	6 704	127.5%	1 304	80.2%	147.4%
Interest earned - outstanding debtors	4 928	4 928	3 664	74.3%	15 214	308.7%	1 510	30.6%	20 387	413.7%	3 517	220.1%	(57.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 968	7 968	109	1.4%	40	.5%	85	1.1%	234	2.9%	142	7.3%	(40.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	125	-	(100.0%)
Agency services	9 445	9 445	13 260	140.4%	5 960	63.1%	8 615	91.2%	27 835	294.7%	11 114	347.8%	(22.5%)
Transfers recognised - operational	213 405	213 405	86 554	40.6%	37 536	17.6%	83 959	39.3%	208 050	97.5%	45 252	95.7%	85.5%
Other own revenue	77 759	77 759	405	.5%	248	.3%	331	.4%	984	1.3%	1 140	7.7%	(70.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	292 878	292 878	37 088	12.7%	38 382	13.1%	37 802	12.9%	113 272	38.7%	32 312	39.3%	17.0%
Employee related costs	77 013	77 013	16 862	21.9%	17 867	23.2%	16 827	21.8%	51 555	66.9%	15 853	64.3%	6.1%
Remuneration of councillors	18 134	18 134	3 975	21.9%	3 975	21.9%	4 618	25.5%	12 568	69.3%	3 803	65.3%	21.4%
Debt impairment	29 557	29 557	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 179	35 179	-	-	-	-	-	-	-	-	-	-	-
Finance charges	26	26	1	3.2%	-	-	36	135.4%	37	138.6%	30	823.6%	20.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18 748	18 748	4 472	23.9%	2 195	11.7%	3 114	16.6%	9 782	52.2%	2 071	36.6%	50.4%
Contracted services	20 389	20 389	1 042	5.1%	1 400	6.9%	2 200	10.8%	4 642	22.8%	1 135	49.9%	93.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	93 831	93 831	10 736	11.4%	12 945	13.8%	11 007	11.7%	34 687	37.0%	9 422	42.8%	16.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 598	52 598	74 450		23 644		64 382		162 475		36 364		
Transfers recognised - capital	76 678	76 678	6 081	7.9%	8 437	11.0%	20 072	26.2%	34 590	45.1%	2 814	30.6%	613.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	129 276	129 276	80 531		32 081		84 453		197 066		39 178		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	129 276	129 276	80 531		32 081		84 453		197 066		39 178		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	129 276	129 276	80 531		32 081		84 453		197 066		39 178		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	129 276	129 276	80 531		32 081		84 453		197 066		39 178		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	129 612	129 612	5 304	4.1%	12 933	10.0%	17 223	13.3%	35 460	27.4%	6 370	27.8%	170.4%
National Government	63 997	63 997	3 170	5.0%	9 143	14.3%	9 515	14.9%	21 829	34.1%	5 581	29.6%	70.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	50	50	-	-	-	-	-	-	-	-	82	63.3%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 047	64 047	3 170	4.9%	9 143	14.3%	9 515	14.9%	21 829	34.1%	5 663	29.7%	68.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	65 565	65 565	2 134	3.3%	3 789	5.8%	7 708	11.8%	13 631	20.8%	707	24.4%	990.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	129 612	129 612	5 304	4.1%	12 933	10.0%	17 223	13.3%	35 460	27.4%	6 370	27.8%	170.4%
Governance and Administration	25 565	25 565	1 227	4.8%	3 697	14.5%	5 488	21.5%	10 412	40.7%	(1)	15.0%	(469 155.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	25 565	25 565	1 227	4.8%	3 697	14.5%	5 488	21.5%	10 412	40.7%	(1)	15.0%	(469 155.6%)
Community and Public Safety	34 455	34 455	-	-	92	.3%	3 997	11.6%	4 089	11.9%	790	20.5%	405.6%
Community & Social Services	22 500	22 500	-	-	92	.4%	2 403	10.7%	2 495	11.1%	790	12.6%	204.0%
Sport And Recreation	7 955	7 955	-	-	-	-	-	-	-	-	-	176.6%	-
Public Safety	4 000	4 000	-	-	-	-	1 594	39.8%	1 594	39.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 592	69 592	4 077	5.9%	9 143	13.1%	7 738	11.1%	20 959	30.1%	5 581	30.9%	38.7%
Planning and Development	2 600	2 600	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 992	66 992	4 077	6.1%	9 143	13.6%	7 738	11.6%	20 959	31.3%	5 581	31.9%	38.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	91.0%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	392 626	396 308	116 137	29.6%	47 375	12.1%	132 732	33.5%	296 243	74.8%	112 738	84.3%	17.7%
Property rates, penalties and collection charges	18 054	18 054	918	5.1%	596	3.3%	430	2.4%	1 944	10.8%	606	29.5%	(29.0%)
Service charges	3 649	3 649	219	6.0%	288	7.9%	344	9.4%	851	23.3%	304	25.1%	13.0%
Other revenue	89 500	86 709	4 611	5.2%	4 772	5.3%	2 741	3.2%	12 124	14.0%	10 201	49.6%	(73.1%)
Government - operating	211 817	213 031	88 530	41.8%	38 261	18.1%	83 936	39.4%	210 727	98.9%	46 975	97.8%	78.7%
Government - capital	62 128	62 128	19 097	30.7%	660	1.1%	42 371	68.2%	62 128	100.0%	53 280	100.0%	(20.5%)
Interest	7 479	12 738	2 761	36.9%	2 798	37.4%	2 910	22.8%	8 469	66.5%	1 372	57.5%	112.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 142)	(229 138)	(37 088)	16.3%	(38 382)	16.8%	(37 790)	16.5%	(113 260)	49.4%	(32 113)	53.2%	17.7%
Suppliers and employees	(228 115)	(229 112)	(37 087)	16.3%	(38 382)	16.8%	(37 790)	16.5%	(113 259)	49.4%	(32 189)	53.2%	17.4%
Finance charges	(26)	(26)	(1)	3.2%	-	-	-	-	(1)	3.2%	76	400.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	164 484	167 170	79 049	48.1%	8 993	5.5%	94 941	56.8%	182 983	109.5%	80 625	121.8%	17.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 612)	(139 587)	(5 304)	4.1%	(12 933)	10.0%	(13 798)	9.9%	(32 034)	22.9%	(7 034)	28.3%	96.2%
Capital assets	(129 612)	(139 587)	(5 304)	4.1%	(12 933)	10.0%	(13 798)	9.9%	(32 034)	22.9%	(7 034)	28.3%	96.2%
Net Cash from/(used) Investing Activities	(129 612)	(139 587)	(5 304)	4.1%	(12 933)	10.0%	(13 798)	9.9%	(32 034)	22.9%	(7 034)	28.3%	96.2%
Cash Flow from Financing Activities													
Receipts	-	40	11	-	12	-	13	32.7%	36	88.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	40	11	-	12	-	13	32.7%	36	88.3%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	40	11	-	12	-	13	32.7%	36	88.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	34 872	27 623	73 756	211.5%	(3 928)	(11.3%)	81 156	293.8%	150 984	546.6%	73 591	644.7%	10.3%
Cash/cash equivalents at the year begin:	158 587	192 819	192 819	121.6%	266 575	168.1%	262 647	136.2%	192 819	100.0%	182 358	100.0%	44.0%
Cash/cash equivalents at the year end:	193 459	220 442	266 575	137.8%	262 647	135.8%	343 804	156.0%	343 804	156.0%	255 949	194.5%	34.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 571	2.2%	20 350	28.0%	1 293	1.8%	49 423	68.0%	72 637	64.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	592	2.3%	5 970	23.0%	457	1.8%	18 898	72.9%	25 917	22.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	555	4.1%	989	7.2%	456	3.3%	11 656	85.4%	13 657	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	2.4%	24	3.1%	11	1.4%	737	93.2%	791	.7%	-	-	-	-
Total By Income Source	2 737	2.4%	27 334	24.2%	2 217	2.0%	80 714	71.4%	113 002	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	444	1.6%	477	1.7%	401	1.5%	26 133	95.2%	27 455	24.3%	-	-	-	-
Commercial	724	3.7%	2 138	10.9%	522	2.7%	16 196	82.7%	19 581	17.3%	-	-	-	-
Households	1 569	2.4%	24 718	37.5%	1 293	2.0%	38 385	58.2%	65 965	58.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 737	2.4%	27 334	24.2%	2 217	2.0%	80 714	71.4%	113 002	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Lanny Ramothwala	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	627 286	670 572	220 028	35.1%	129 445	20.6%	137 730	20.5%	487 202	72.7%	158 527	78.6%	(13.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 913	54 913	8 862	22.2%	12 050	30.2%	-	-	20 912	38.1%	17 597	88.0%	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	21 613	21 613	6 432	29.8%	5 760	26.6%	5 509	25.5%	17 701	81.9%	5 013	71.2%	9.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	564 860	590 632	204 435	36.2%	110 647	19.6%	131 806	22.3%	446 888	75.7%	135 708	85.3%	(2.9%)
Other own revenue	900	3 414	297	33.0%	340	37.7%	388	11.4%	1 025	30.0%	67	2.1%	474.9%
Gains on disposal of PPE	-	-	1	-	649	-	27	-	677	-	142	-	(80.6%)
Operating Expenditure	708 980	731 768	146 916	20.7%	189 623	26.7%	100 528	13.7%	437 067	59.7%	149 986	61.1%	(33.0%)
Employee related costs	263 160	247 854	53 719	20.4%	65 213	24.8%	51 190	20.7%	170 123	68.6%	47 704	69.0%	7.3%
Remuneration of councillors	10 860	11 632	2 784	25.6%	2 890	26.6%	2 925	25.1%	8 599	73.9%	2 878	72.5%	1.6%
Debt impairment	31 930	27 939	-	-	-	-	1 279	4.6%	1 279	4.6%	-	-	(100.0%)
Depreciation and asset impairment	81 694	61 196	13 756	16.8%	13 844	16.9%	14 334	23.4%	41 934	68.5%	3 896	34.6%	267.9%
Finance charges	473	473	-	-	-	-	164	34.7%	164	34.7%	-	-	(100.0%)
Bulk purchases	52 000	48 000	7 950	15.3%	11 792	22.7%	3 533	7.4%	23 275	48.5%	11 874	59.4%	(70.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 768	17 062	4 087	15.9%	6 975	27.1%	5 280	30.9%	16 341	95.8%	7 780	76.4%	(32.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	243 095	317 612	64 619	26.6%	88 910	36.6%	21 823	6.9%	175 351	55.2%	75 854	66.3%	(71.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(81 694)	(61 196)	73 112		(60 179)		37 202		50 135		8 541		
Transfers recognised - capital	280 882	332 467	49 304	17.6%	83 888	29.9%	87 314	26.3%	220 506	66.3%	106 091	43.9%	(17.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	199 188	271 271	122 415		23 709		124 516		270 640		114 632		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	199 188	271 271	122 415		23 709		124 516		270 640		114 632		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	199 188	271 271	122 415		23 709		124 516		270 640		114 632		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	199 188	271 271	122 415		23 709		124 516		270 640		114 632		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	301 632	332 467	34 385	11.4%	71 575	23.7%	117 514	35.3%	223 474	67.2%	60 529	37.4%	94.1%
National Government	301 632	332 467	34 385	11.4%	71 575	23.7%	117 514	35.3%	223 474	67.2%	60 529	37.4%	94.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	301 632	332 467	34 385	11.4%	71 575	23.7%	117 514	35.3%	223 474	67.2%	60 529	37.4%	94.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	301 632	332 467	34 385	11.4%	71 575	23.7%	117 514	35.3%	223 474	67.2%	60 529	37.4%	94.1%
Governance and Administration	13 198	28 172	1 059	8.0%	4 155	31.5%	3 673	13.0%	8 887	31.5%	41	15.4%	8 844.1%
Executive & Council	155	155	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 043	26 017	1 059	9.6%	4 155	37.6%	3 673	14.1%	8 887	34.2%	41	16.1%	8 844.1%
Community and Public Safety	14 075	13 775	-	-	-	-	-	-	-	-	891	37.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	891	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	14 075	13 775	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 100	-	-	-	-	-	-	-	-	-	31.1%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 100	-	-	-	-	-	-	-	-	-	31.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	274 359	289 420	33 325	12.1%	67 420	24.6%	113 842	39.3%	214 587	74.1%	59 597	39.2%	91.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	267 359	286 420	33 325	12.5%	67 420	25.2%	113 842	39.7%	214 587	74.9%	59 113	39.5%	92.6%
Waste Water Management	7 000	3 000	-	-	-	-	-	-	-	-	484	10.1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	876 237	1 003 688	301 656	34.4%	232 495	26.5%	286 567	28.6%	820 718	81.8%	342 355	75.1%	(16.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	7 983	55 239	8 862	111.0%	(8 862)	(111.0%)	-	-	-	-	-	-	-
Other revenue	900	3 414	16 964	1 884.9%	(5 447)	(605.3%)	(10 285)	(301.3%)	1 232	36.1%	20 458	33.1%	(150.3%)
Government - operating	564 860	590 956	215 413	38.1%	130 294	23.1%	143 737	24.3%	489 445	82.8%	128 205	87.7%	12.1%
Government - capital	280 881	332 467	53 984	19.2%	110 751	39.4%	147 606	44.4%	312 340	93.9%	188 679	71.2%	(21.8%)
Interest	21 613	21 613	6 432	29.8%	5 760	26.6%	5 509	25.5%	17 701	81.9%	5 013	71.2%	9.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(677 523)	(731 768)	(144 664)	21.4%	(174 997)	25.8%	(91 898)	12.6%	(411 559)	56.2%	(149 881)	57.6%	(38.7%)
Suppliers and employees	(677 050)	(731 295)	(144 664)	21.4%	(174 997)	25.8%	(91 734)	12.5%	(411 395)	56.3%	(149 711)	57.6%	(38.7%)
Finance charges	(473)	(473)	-	-	-	-	(164)	34.7%	(164)	34.7%	(170)	59.3%	(3.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	198 715	271 920	156 992	79.0%	57 498	28.9%	194 669	71.6%	409 159	150.5%	192 474	113.5%	1.1%
Cash Flow from Investing Activities													
Receipts	-	-	1	-	649	-	52	-	701	-	142	-	(63.3%)
Proceeds on disposal of PPE	-	-	1	-	649	-	52	-	701	-	142	-	(63.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 881)	(328 643)	(34 385)	12.2%	(71 575)	25.5%	(117 514)	35.8%	(223 474)	68.0%	(60 529)	37.4%	94.1%
Capital assets	(280 881)	(328 643)	(34 385)	12.2%	(71 575)	25.5%	(117 514)	35.8%	(223 474)	68.0%	(60 529)	37.4%	94.1%
Net Cash from/(used) Investing Activities	(280 881)	(328 643)	(34 384)	12.2%	(70 926)	25.3%	(117 462)	35.7%	(222 772)	67.8%	(60 388)	37.3%	94.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 000)	-	-	-	-	-	(1 006)	-	(1 006)	-	(693)	52.3%	45.2%
Repayment of borrowing	(1 000)	-	-	-	-	-	(1 006)	-	(1 006)	-	(693)	52.3%	45.2%
Net Cash from/(used) Financing Activities	(1 000)	-	-	-	-	-	(1 006)	-	(1 006)	-	(693)	52.3%	45.2%
Net Increase/(Decrease) in cash held	(83 167)	(56 722)	122 607	(147.4%)	(13 428)	16.1%	76 201	(134.3%)	185 380	(326.8%)	131 393	(193.5%)	(42.0%)
Cash/cash equivalents at the year begin:	130 615	-	238 328	182.5%	360 936	276.3%	347 508	-	238 328	-	380 185	100.0%	(8.6%)
Cash/cash equivalents at the year end:	47 448	(56 722)	360 936	760.7%	347 508	732.4%	423 708	(747.0%)	423 708	(747.0%)	511 578	285.1%	(17.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	64 545	100.0%	64 545	59.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 172	4.8%	7 261	16.2%	2 760	6.1%	32 696	72.8%	44 889	41.0%	-	-	-	-
Total By Income Source	2 172	2.0%	7 261	6.6%	2 760	2.5%	97 241	88.9%	109 434	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 172	2.0%	7 261	6.6%	2 760	2.5%	97 241	88.9%	109 434	100.0%	-	-	-	-
Total By Customer Group	2 172	2.0%	7 261	6.6%	2 760	2.5%	97 241	88.9%	109 434	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 176	1.7%	3 181	2.5%	1 423	1.1%	122 819	94.8%	129 599	42.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	94 958	53.3%	-	-	20 228	11.3%	63 138	35.4%	178 324	57.9%
Total	97 134	31.5%	3 181	1.0%	21 651	7.0%	185 957	60.4%	307 923	100.0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni (ACTING)	015 294 1076
Financial Manager	Mrs Mariette Venter	015 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	305 710	220 455	167 501	54.8%	144 906	47.4%	99 542	45.2%	411 949	186.9%	26 012	54.7%	282.7%
Property rates	28 392	22 805	96 617	340.3%	100 150	352.7%	66 600	292.0%	263 368	1 154.9%	5 194	70.5%	1 182.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 613	63 208	20 819	25.5%	10 451	12.8%	13 646	21.6%	44 917	71.1%	5 917	40.6%	130.6%
Service charges - water revenue	67 575	28 080	8 006	11.8%	6 473	9.6%	7 196	25.6%	21 674	77.2%	2 106	46.7%	241.7%
Service charges - sanitation revenue	29 617	23 117	7 673	25.9%	4 071	13.7%	2 754	11.9%	14 498	62.7%	4 777	64.6%	(42.4%)
Service charges - refuse revenue	10 192	12 217	3 347	32.8%	2 494	24.5%	1 938	15.9%	7 778	63.7%	2 483	73.6%	(22.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 219	410	85	7.0%	96	7.9%	39	9.5%	220	53.6%	71	23.3%	(45.3%)
Interest earned - external investments	-	-	27	-	0	-	2	-	30	-	-	-	(100.0%)
Interest earned - outstanding debtors	6 250	721	3 516	56.3%	6 591	105.5%	5 819	807.4%	15 926	2 209.8%	2 901	177.4%	100.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	904	666	196	21.7%	107	11.9%	55	8.3%	359	53.9%	65	24.8%	(14.8%)
Licences and permits	3 149	1 000	220	7.0%	-	-	-	-	220	22.0%	-	-	-
Agency services	2 653	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 841	67 384	26 804	41.3%	14 061	21.7%	820	1.2%	41 685	61.9%	101	61.8%	715.7%
Other own revenue	9 305	845	190	2.0%	398	4.3%	395	46.8%	984	116.4%	2 396	30.5%	(83.5%)
Gains on disposal of PPE	-	1	-	-	13	-	277	29 627.8%	290	31 005.6%	-	-	(100.0%)
Operating Expenditure	268 385	317 197	43 000	16.0%	59 135	22.0%	38 615	12.2%	140 750	44.4%	57 080	66.1%	(32.3%)
Employee related costs	100 461	112 577	24 166	24.1%	24 933	24.8%	17 162	15.2%	66 261	58.9%	25 287	79.3%	(32.1%)
Remuneration of councillors	8 398	7 996	2 205	26.3%	1 767	21.0%	1 184	14.8%	5 157	64.5%	1 717	65.0%	(31.0%)
Debt impairment	9 530	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 500	41 808	-	-	-	-	-	-	-	-	-	-	-
Finance charges	838	12 743	1 522	181.7%	5 509	657.5%	4 003	31.4%	11 034	86.6%	2 891	1 162.3%	38.5%
Bulk purchases	69 908	69 908	7 831	11.2%	17 626	25.2%	12 436	17.8%	37 892	54.2%	19 455	64.9%	(36.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 830	47 386	4 501	117.5%	7 565	197.5%	2 522	5.3%	14 588	30.8%	2 507	312.3%	.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	52 920	24 779	2 775	5.2%	1 735	3.3%	1 307	5.3%	5 818	23.5%	5 224	38.1%	(75.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	37 325	(96 742)	124 501		85 771		60 927		271 199		(31 069)		
Transfers recognised - capital	29 172	56 172	-	-	821	2.8%	-	-	821	1.5%	446	44.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 497	(40 570)	124 501		86 592		60 927		272 020		(30 623)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	93 497	(40 570)	124 501		86 592		60 927		272 020		(30 623)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 497	(40 570)	124 501		86 592		60 927		272 020		(30 623)		
Share of surplus/ (deficit) of associate	-	(153)	(878)	-	(874)	-	(582)	381.2%	(2 334)	1 529.4%	(659)	-	(11.7%)
Surplus/(Deficit) for the year	93 497	(40 723)	123 624		85 717		60 345		269 686		(31 281)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	59 838	5 963	-	-	-	-	-	-	-	-	28	2.2%	(100.0%)
National Government	21 898	-	-	-	-	-	-	-	-	-	-	3.7%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 898	-	-	-	-	-	-	-	-	-	-	3.7%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	37 940	5 963	-	-	-	-	-	-	-	-	28	.3%	(100.0%)
Capital Expenditure Standard Classification	59 838	5 963	-	-	-	-	-	-	-	-	28	2.2%	(100.0%)
Governance and Administration	10 226	2 500	-	-	-	-	-	-	-	-	-	.8%	-
Executive & Council	10 226	2 500	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 501	-	-	-	-	-	-	-	-	-	28	.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 501	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 898	-	-	-	-	-	-	-	-	-	-	58.9%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 898	-	-	-	-	-	-	-	-	-	-	58.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 213	3 463	-	-	-	-	-	-	-	-	-	-	-
Electricity	20 300	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 913	3 463	-	-	-	-	-	-	-	-	-	.1%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	304 433	304 433	61 336	20.1%	46 271	15.2%	50 403	16.6%	158 010	51.9%	41 079	53.9%	22.7%
Property rates, penalties and collection charges	25 552	25 552	9 591	37.5%	3 737	14.6%	4 852	19.0%	18 180	71.1%	3 878	47.6%	25.1%
Service charges	170 097	170 097	14 465	8.5%	18 516	10.9%	21 469	12.6%	54 451	32.0%	25 113	41.5%	(14.5%)
Other revenue	9 147	9 147	10 051	109.9%	8 788	96.1%	9 586	104.8%	28 425	310.8%	7 057	251.6%	35.8%
Government - operating	64 841	64 841	26 804	41.3%	14 882	23.0%	13 069	20.2%	54 755	84.4%	-	61.7%	(100.0%)
Government - capital	29 172	29 172	-	-	-	-	-	-	-	-	4 496	56.8%	(100.0%)
Interest	5 625	5 625	425	7.5%	348	6.2%	1 426	25.4%	2 199	39.1%	535	31.1%	166.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(290 721)	(290 721)	(51 167)	17.6%	(65 397)	22.5%	(47 037)	16.2%	(163 600)	56.3%	(63 679)	71.5%	(26.1%)
Suppliers and employees	(290 283)	(290 283)	(51 062)	17.6%	(65 267)	22.5%	(44 979)	15.5%	(161 307)	55.6%	(61 498)	70.5%	(26.9%)
Finance charges	(438)	(438)	(105)	23.9%	(130)	29.7%	(2 058)	470.0%	(2 292)	523.6%	(2 181)	674.4%	(5.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	13 712	13 712	10 170	74.2%	(19 126)	(139.5%)	3 366	24.5%	(5 590)	(40.8%)	(22 600)	(2.7%)	(114.9%)
Cash Flow from Investing Activities													
Receipts	15 314	15 314	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 342	5 342	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	9 972	9 972	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 172)	(29 172)	-	-	-	-	-	-	-	-	-	2.8%	-
Capital assets	(29 172)	(29 172)	-	-	-	-	-	-	-	-	-	2.8%	-
Net Cash from/(used) Investing Activities	(13 858)	(13 858)	-	-	-	-	-	-	-	-	-	2.9%	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 014)	(2 014)	(600)	29.8%	-	-	-	-	(600)	29.8%	-	44.0%	-
Repayment of borrowing	(2 014)	(2 014)	(600)	29.8%	-	-	-	-	(600)	29.8%	-	44.0%	-
Net Cash from/(used) Financing Activities	(2 014)	(2 014)	(600)	29.8%	-	-	-	-	(600)	29.8%	-	44.0%	-
Net Increase/(Decrease) in cash held	(2 160)	(2 160)	9 570	(443.0%)	(19 126)	885.5%	3 366	(155.8%)	(6 190)	286.6%	(22 600)	63 492 914.3%	(114.9%)
Cash/cash equivalents at the year begin:	4 100	4 100	2 935	71.6%	12 505	305.0%	(6 621)	(161.5%)	2 935	71.6%	19 015	44.3%	(134.8%)
Cash/cash equivalents at the year end:	1 940	1 940	12 505	644.6%	(6 621)	(341.3%)	(3 255)	(167.8%)	(3 255)	(167.8%)	(3 585)	(184.8%)	(9.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 994	4.1%	1 030	2.1%	1 177	2.4%	43 884	91.3%	48 084	10.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 012	25.9%	1 454	9.4%	590	3.8%	9 451	60.9%	15 508	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 937	1.1%	32 265	12.5%	31 972	12.4%	190 960	74.0%	258 133	56.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 553	5.1%	1 011	3.3%	939	3.1%	26 754	88.4%	30 257	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	922	5.2%	578	3.3%	502	2.9%	15 569	88.6%	17 571	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	1.1%	12	.5%	11	.4%	2 475	98.0%	2 524	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	3 420	7.9%	3 108	7.1%	2 837	6.5%	34 141	78.5%	43 507	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	355	.9%	(715)	(1.8%)	208	.5%	39 465	100.4%	39 314	8.6%	-	-	-	-
Total By Income Source	15 220	3.3%	38 742	8.5%	38 236	8.4%	362 701	79.7%	454 899	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	656	7.8%	483	5.7%	285	3.4%	7 015	83.1%	8 438	1.9%	-	-	-	-
Commercial	4 099	5.7%	7 823	11.0%	6 889	9.7%	52 489	73.6%	71 300	15.7%	-	-	-	-
Households	5 831	3.8%	4 083	2.7%	3 858	2.5%	140 189	91.1%	153 961	33.8%	-	-	-	-
Other	4 634	2.1%	26 353	11.9%	27 205	12.3%	163 008	73.7%	221 199	48.6%	-	-	-	-
Total By Customer Group	15 220	3.3%	38 742	8.5%	38 236	8.4%	362 701	79.7%	454 899	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 150	.9%	6 789	5.4%	6 167	4.9%	111 643	88.8%	125 749	45.4%
Bulk Water	-	-	1 569	6.1%	911	3.5%	23 431	90.4%	25 911	9.4%
PAYE deductions	2 440	100.0%	-	-	-	-	-	-	2 440	.9%
VAT (output less input)	-	-	-	-	2 374	100.0%	-	-	2 374	.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	273	12.9%	-	-	1 851	87.1%	2 125	.8%
Trade Creditors	3 891	3.4%	10 659	9.2%	2 289	2.0%	98 906	85.5%	115 744	41.8%
Auditor-General	-	-	-	-	-	-	2 484	100.0%	2 484	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 480	2.7%	19 291	7.0%	11 741	4.2%	238 315	86.1%	276 827	100.0%

Contact Details

Municipal Manager	CG Booysens (Acting)	014 777 1525
Financial Manager	Mr S Chaitezvi	014 777 1525

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	396 741	443 962	57 140	14.4%	-	-	86 342	19.4%	143 482	32.3%	-	15.5%	(100.0%)
Property rates	48 381	47 966	4 294	8.9%	-	-	7 795	16.3%	12 089	25.2%	-	8.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-		-	-	-		-		-		-
Service charges - electricity revenue	128 321	136 905	9 472	7.4%	-	-	45 317	33.1%	54 789	40.0%	-	9.1%	(100.0%)
Service charges - water revenue	35 300	33 372	3 667	10.4%	-	-	5 589	16.7%	9 256	27.7%	-	7.4%	(100.0%)
Service charges - sanitation revenue	15 868	15 882	1 051	6.6%	-	-	2 307	14.5%	3 358	21.1%	-	8.0%	(100.0%)
Service charges - refuse revenue	10 605	10 605	701	6.6%	-	-	1 847	17.4%	2 548	24.0%	-	9.3%	(100.0%)
Service charges - other	-	-	-		-	-	-		-		-		-
Rental of facilities and equipment	270	270	19	7.0%	-	-	29	10.8%	48	17.8%	-	7.0%	(100.0%)
Interest earned - external investments	7 783	3 515	362	4.7%	-	-	419	11.9%	781	22.2%	-	6.0%	(100.0%)
Interest earned - outstanding debtors	19 878	19 878	-	-	-	-	3 392	17.1%	3 392	17.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	364	347	14	3.8%	-	-	226	65.2%	240	69.2%	-	.3%	(100.0%)
Licences and permits	8 260	8 260	564	6.8%	-	-	(3 510)	(42.5%)	(2 946)	(35.7%)	-	14.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 721	89 036	36 597	34.3%	-	-	22 135	24.9%	58 732	66.0%	-	38.3%	(100.0%)
Other own revenue	14 992	77 926	399	2.7%	-	-	795	1.0%	1 193	1.5%	-	5.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	437 351	571 381	30 622	7.0%	-	-	84 097	14.7%	114 720	20.1%	-	8.4%	(100.0%)
Employee related costs	148 331	147 339	11 059	7.5%	-	-	25 119	17.0%	36 178	24.6%	-	7.8%	(100.0%)
Remuneration of councillors	7 584	8 178	629	8.3%	-	-	1 614	19.7%	2 244	27.4%	-	8.2%	(100.0%)
Debt impairment	1 650	3 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 158	68 659	-	-	-	-	11 203	16.3%	11 203	16.3%	-	8.6%	(100.0%)
Finance charges	11 591	11 591	-	-	-	-	2 077	17.9%	2 077	17.9%	-	8.5%	(100.0%)
Bulk purchases	111 892	113 892	10 767	9.6%	-	-	21 268	18.7%	32 035	28.1%	-	10.0%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18 487	11 217	193	1.0%	-	-	2 219	19.8%	2 412	21.5%	-	4.8%	(100.0%)
Transfers and grants	1 234	912	-	-	-	-	30	3.3%	30	3.3%	-	-	(100.0%)
Other expenditure	76 424	206 093	7 974	10.4%	-	-	20 567	10.0%	28 541	13.8%	-	7.5%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 609)	(127 419)	26 517		-		2 245		28 763		-		
Transfers recognised - capital	48 534	73 855	1 650	3.4%	-	-	4 203	5.7%	5 853	7.9%	-	1.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 925	(53 564)	28 167		-		6 449		34 616		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 925	(53 564)	28 167		-		6 449		34 616		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 925	(53 564)	28 167		-		6 449		34 616		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 925	(53 564)	28 167		-		6 449		34 616		-		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	75 904	75 904	18 826	24.8%	-	-	8 862	11.7%	27 688	36.5%	-	8.5%	(100.0%)
National Government	48 154	48 154	14 477	30.1%	-	-	7 924	16.5%	22 400	46.5%	-	10.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 154	48 154	14 477	30.1%	-	-	7 924	16.5%	22 400	46.5%	-	10.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 750	27 750	4 349	15.7%	-	-	939	3.4%	5 288	19.1%	-	5.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 904	75 904	18 826	24.8%	-	-	8 862	11.7%	27 688	36.5%	-	8.5%	(100.0%)
Governance and Administration	3 094	3 094	200	6.5%	-	-	175	5.6%	374	12.1%	-	14.1%	(100.0%)
Executive & Council	1 710	1 710	174	10.2%	-	-	43	2.5%	217	12.7%	-	-	(100.0%)
Budget & Treasury Office	100	100	-	-	-	-	131	131.2%	131	131.2%	-	3.3%	(100.0%)
Corporate Services	1 284	1 284	26	2.0%	-	-	-	-	26	2.0%	-	8.3%	-
Community and Public Safety	9 048	9 048	-	-	-	-	52	.6%	52	.6%	-	.2%	(100.0%)
Community & Social Services	5 048	5 048	-	-	-	-	52	1.0%	52	1.0%	-	.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 767	32 767	8 663	26.4%	-	-	5 356	16.3%	14 018	42.8%	-	17.8%	(100.0%)
Planning and Development	2 275	2 275	-	-	-	-	-	-	-	-	-	3.7%	-
Road Transport	30 492	30 492	8 663	28.4%	-	-	5 356	17.6%	14 018	46.0%	-	19.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 340	34 340	9 963	29.0%	-	-	3 280	9.6%	13 243	38.6%	-	5.8%	(100.0%)
Electricity	2 893	2 893	3	.1%	-	-	123	4.3%	126	4.3%	-	-	(100.0%)
Water	23 172	23 172	9 961	43.0%	-	-	3 157	13.6%	13 118	56.6%	-	7.5%	(100.0%)
Waste Water Management	3 275	3 275	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other	(3 345)	(3 345)	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	428 509	447	133 805	31.2%	134 517	31.4%	146 975	32 880.3%	415 297	92 907.8%	115 287	87.7%	27.5%
Property rates, penalties and collection charges	45 962	46	10 779	23.5%	11 032	24.0%	14 077	30 893.3%	35 888	78 759.9%	14 056	-	.1%
Service charges	180 562	197	52 613	29.1%	52 679	29.2%	59 508	30 243.3%	164 800	83 754.5%	49 343	50.6%	20.6%
Other revenue	39 327	26	4 692	11.9%	9 436	24.0%	(2 336)	(8 895.6%)	11 791	44 897.3%	12 050	-	(119.4%)
Government - operating	106 721	89	39 282	36.8%	30 120	28.2%	22 140	24 866.3%	91 542	102 815.9%	23 965	136.9%	(7.6%)
Government - capital	48 154	74	23 588	49.0%	27 010	56.1%	49 557	67 100.4%	100 155	135 610.3%	9 566	73.6%	418.1%
Interest	7 783	16	2 851	36.6%	4 241	54.5%	4 029	25 970.5%	11 120	71 679.5%	6 307	259.0%	(36.1%)
Dividends	(0)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 543)	(383)	(98 669)	26.3%	(102 325)	27.2%	(100 685)	26 297.0%	(301 679)	78 793.0%	(88 480)	71.6%	13.8%
Suppliers and employees	(362 717)	(370)	(96 185)	26.5%	(99 125)	27.3%	(97 468)	26 316.1%	(292 778)	79 049.7%	(84 960)	71.3%	14.7%
Finance charges	(11 591)	(12)	(2 142)	18.5%	(2 912)	25.1%	(3 164)	27 296.0%	(8 218)	70 903.8%	(3 202)	81.3%	(1.2%)
Transfers and grants	(1 234)	(1)	(341)	27.6%	(288)	23.3%	(53)	5 849.2%	(682)	74 815.4%	(319)	66.4%	(83.3%)
Net Cash from/(used) Operating Activities	52 966	64	35 136	66.3%	32 192	60.8%	46 290	72 188.3%	113 618	177 185.1%	26 807	144.0%	72.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(75 905)	(99)	(18 826)	24.8%	(23 068)	30.4%	(15 921)	16 018.7%	(57 815)	58 171.3%	(10 100)	27.6%	57.6%
Capital assets	(75 905)	(99)	(18 826)	24.8%	(23 068)	30.4%	(15 921)	16 018.7%	(57 815)	58 171.3%	(10 100)	27.6%	57.6%
Net Cash from/(used) Investing Activities	(75 905)	(99)	(18 826)	24.8%	(23 068)	30.4%	(15 921)	16 018.7%	(57 815)	58 171.3%	(10 100)	26.4%	57.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 939)	(35)	16 311	(71.1%)	9 123	(39.8%)	30 369	(86 122.8%)	55 804	(158 249.5%)	16 707	8 238.9%	81.8%
Cash/cash equivalents at the year begin:	90 743	59 763	-	-	16 311	18.0%	25 434	42.6%	-	-	146 679	52.5%	(82.7%)
Cash/cash equivalents at the year end:	67 804	59 728	16 311	24.1%	25 434	37.5%	55 804	93.4%	55 804	93.4%	163 386	180.1%	(65.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 613	13.8%	1 995	7.6%	1 551	5.9%	18 950	72.6%	26 108	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 623	40.2%	7 825	11.0%	3 679	5.2%	31 102	43.7%	71 229	39.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 225	9.8%	2 167	5.0%	1 488	3.5%	35 074	81.7%	42 955	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 610	8.2%	872	4.5%	596	3.0%	16 488	84.3%	19 566	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 211	7.3%	775	4.6%	537	3.2%	14 154	84.9%	16 677	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	1.1%	147	3.0%	93	1.9%	4 618	94.0%	4 912	2.7%	-	-	-	-
Total By Income Source	39 336	21.7%	13 782	7.6%	7 944	4.4%	120 386	66.3%	181 447	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	938	11.8%	316	4.0%	165	2.1%	6 513	82.1%	7 932	4.4%	-	-	-	-
Commercial	3 500	11.8%	2 085	7.0%	1 207	4.1%	22 801	77.0%	29 594	16.3%	-	-	-	-
Households	34 632	29.3%	11 081	9.4%	6 296	5.3%	66 030	55.9%	118 039	65.1%	-	-	-	-
Other	266	1.0%	299	1.2%	275	1.1%	25 043	96.8%	25 883	14.3%	-	-	-	-
Total By Customer Group	39 336	21.7%	13 782	7.6%	7 944	4.4%	120 386	66.3%	181 447	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Adv Mokgadi Makgato (Acting)	014 762 1401/1457
Financial Manager	Mr Noko Charles Lekaka	014 763 1451

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOOKGOPONG (LIM364)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	162 723	7	58 937	36.2%	49 150	30.2%	-	-	108 087	1 633 478.2%	52 609	75.7%	(100.0%)
Property rates	24 166	-	41 009	169.7%	13 714	56.7%	-	-	54 722	-	1 710	48.0%	(100.0%)
Property rates - penalties and collection charges	-	-	811	-	1 313	-	-	-	2 124	-	-	-	-
Service charges - electricity revenue	55 717	-	10 553	18.9%	10 027	18.0%	-	-	20 580	-	11 410	70.8%	(100.0%)
Service charges - water revenue	9 128	-	868	9.5%	756	8.3%	-	-	1 624	-	1 466	74.5%	(100.0%)
Service charges - sanitation revenue	7 999	-	1 374	17.2%	2 678	33.5%	-	-	4 052	-	1 646	78.2%	(100.0%)
Service charges - refuse revenue	7 272	(0)	681	9.4%	1 883	25.9%	-	-	2 564	(1 282 079.5%)	1 715	77.1%	(100.0%)
Service charges - other	-	-	3	-	-	-	-	-	3	-	-	-	-
Rental of facilities and equipment	164	(0)	13	7.9%	124	75.9%	-	-	137	(62 273.2%)	58	62.6%	(100.0%)
Interest earned - external investments	40	-	1	2.3%	1	2.5%	-	-	2	-	12	33.8%	(100.0%)
Interest earned - outstanding debtors	6 500	-	344	5.3%	685	10.5%	-	-	1 029	-	689	43.9%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	74	-	33	45.1%	33	45.5%	-	-	67	-	-	11.4%	-
Licences and permits	-	(1)	(2)	-	-	-	-	-	(2)	261.8%	-	-	-
Agency services	5 071	(0)	62	1.2%	478	9.4%	-	-	540	(250 046.3%)	2 668	77.5%	(100.0%)
Transfers recognised - operational	46 248	-	3 186	6.9%	15 093	32.6%	-	-	18 278	-	31 051	102.1%	(100.0%)
Other own revenue	345	8	3	.9%	2 364	685.0%	-	-	2 367	29 032.9%	185	17.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	162 690	2 723	28 669	17.6%	40 035	24.6%	-	-	68 704	2 523.3%	46 662	71.3%	(100.0%)
Employee related costs	56 669	2 718	13 101	23.1%	13 983	24.7%	-	-	27 084	996.5%	17 157	84.8%	(100.0%)
Remuneration of councillors	3 414	606	789	23.1%	802	23.5%	-	-	1 591	262.5%	1 075	67.2%	(100.0%)
Debt impairment	1 700	(879)	142	8.3%	142	8.3%	-	-	283	(32.2%)	600	34.6%	(100.0%)
Depreciation and asset impairment	17 344	-	4 504	26.0%	5 342	30.8%	-	-	9 846	-	5 501	74.9%	(100.0%)
Finance charges	5 885	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	43 102	-	5 279	12.2%	10 791	25.0%	-	-	16 070	-	12 253	65.8%	(100.0%)
Other Materials	9 117	946	89	1.0%	564	6.2%	-	-	652	68.9%	1 518	47.7%	(100.0%)
Contracted services	6 008	1 650	1 002	16.7%	2 387	39.7%	-	-	3 389	205.4%	1 843	74.8%	(100.0%)
Transfers and grants	-	(226)	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 451	(2 092)	3 763	19.3%	6 025	31.0%	-	-	9 789	(467.9%)	6 714	80.0%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	33	(2 716)	30 268		9 114		-		39 383		5 947		
Transfers recognised - capital	16 156	-	-	-	1 804	11.2%	-	-	1 804	-	2 498	55.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 189	(2 716)	30 268		10 918		-		41 186		8 444		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 189	(2 716)	30 268		10 918		-		41 186		8 444		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 189	(2 716)	30 268		10 918		-		41 186		8 444		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 189	(2 716)	30 268		10 918		-		41 186		8 444		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 156	16 156	2 914	18.0%	4 916	30.4%	2 254	14.0%	10 084	62.4%	9 222	83.0%	(75.6%)
National Government	16 156	16 156	2 174	13.5%	4 916	30.4%	2 254	14.0%	9 344	57.8%	9 222	83.0%	(75.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 156	16 156	2 174	13.5%	4 916	30.4%	2 254	14.0%	9 344	57.8%	9 222	83.0%	(75.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	740	-	-	-	-	-	740	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 156	16 156	2 914	18.0%	4 916	30.4%	2 254	14.0%	10 084	62.4%	9 222	83.0%	(75.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 228	1 228	1 666	135.6%	-	-	-	-	1 666	135.6%	1 322	76.1%	(100.0%)
Community & Social Services	-	-	1 666	-	-	-	-	-	1 666	-	-	-	-
Sport And Recreation	1 228	1 228	-	-	-	-	-	-	-	-	1 322	76.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	937	-	567	-	118	-	1 622	-	722	85.8%	(83.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	937	-	567	-	118	-	1 622	-	722	85.8%	(83.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 928	14 928	311	2.1%	4 349	29.1%	2 136	14.3%	6 796	45.5%	7 177	83.9%	(70.2%)
Electricity	-	-	-	-	1 032	-	115	-	1 147	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	4 150	66.9%	(100.0%)
Waste Water Management	14 928	14 928	311	2.1%	3 317	22.2%	2 021	13.5%	5 649	37.8%	3 027	116.0%	(33.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	162 877	156 477	61 492	37.8%	53 306	32.7%	30 826	19.7%	145 623	93.1%	51 311	84.2%	(39.9%)
Property rates, penalties and collection charges	20 541	20 541	18 122	88.2%	13 309	64.8%	6 595	32.1%	38 026	185.1%	5 125	16.8%	28.7%
Service charges	74 127	67 391	14 729	19.9%	16 494	22.3%	12 925	19.2%	44 147	65.5%	10 987	-	17.6%
Other revenue	5 440	6 511	2 764	50.8%	4 044	74.3%	1 159	17.8%	7 967	122.4%	4 689	28.1%	(75.3%)
Government - operating	46 248	45 427	20 477	44.3%	13 568	29.3%	3 804	8.4%	37 849	83.3%	735	-	417.2%
Government - capital	16 156	16 156	5 255	32.5%	5 255	32.5%	5 646	34.9%	16 156	100.0%	29 766	285.4%	(81.0%)
Interest	365	451	146	39.9%	636	174.2%	697	154.6%	1 479	327.9%	7	20.6%	9 520.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 759)	(150 491)	(28 735)	19.6%	(39 389)	26.8%	(36 054)	24.0%	(104 178)	69.2%	(45 158)	97.8%	(20.2%)
Suppliers and employees	(140 874)	(97 332)	(28 300)	20.1%	(32 248)	22.9%	(32 224)	33.1%	(92 772)	95.3%	(44 449)	97.2%	(27.5%)
Finance charges	(5 885)	(42 052)	(142)	2.4%	(3 391)	57.6%	(3 830)	9.1%	(7 363)	17.5%	(108)	-	3 446.3%
Transfers and grants	-	(11 107)	(293)	-	(3 751)	-	-	-	(4 044)	36.4%	(601)	-	(100.0%)
Net Cash from/(used) Operating Activities	16 118	5 986	32 757	203.2%	13 916	86.3%	(5 228)	(87.3%)	41 446	692.4%	6 152	17.5%	(185.0%)
Cash Flow from Investing Activities													
Receipts	-	11 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	11 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 156)	(16 156)	(2 914)	18.0%	(4 916)	30.4%	(6 617)	41.0%	(14 447)	89.4%	(9 222)	70.6%	(28.3%)
Capital assets	(16 156)	(16 156)	(2 914)	18.0%	(4 916)	30.4%	(6 617)	41.0%	(14 447)	89.4%	(9 222)	70.6%	(28.3%)
Net Cash from/(used) Investing Activities	(16 156)	(4 656)	(2 914)	18.0%	(4 916)	30.4%	(6 617)	142.1%	(14 447)	310.3%	(9 222)	70.6%	(28.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 140)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1 140)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1 140)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(38)	189	29 843	(78 066.5%)	9 000	(23 542.9%)	(11 845)	(6 260.5%)	26 998	14 269.8%	(3 070)	(67.0%)	285.8%
Cash/cash equivalents at the year begin:	427	427	432	101.2%	30 275	7 090.2%	39 275	9 197.9%	432	101.2%	(3 114)	12.0%	(1 361.1%)
Cash/cash equivalents at the year end:	389	616	30 275	7 787.4%	39 275	10 102.4%	27 430	4 451.5%	27 430	4 451.5%	(6 184)	(59.3%)	(543.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 759	8.7%	8 445	15.4%	9 454	17.2%	32 276	58.8%	54 934	92.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	157	9.7%	146	9.0%	983	60.8%	331	20.5%	1 617	2.7%
Auditor-General	77	100.0%	-	-	-	-	-	-	77	.1%
Other	617	21.5%	268	9.4%	648	22.6%	1 332	46.5%	2 865	4.8%
Total	5 610	9.4%	8 859	14.9%	11 085	18.6%	33 939	57.0%	59 493	100.0%

Contact Details

Municipal Manager	Mr OP Sebola (Acting)	014 743 6673
Financial Manager	Mr D Eksteen	014 743 6675

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE (LIM365)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	280 479	280 479	79 828	28.5%	70 720	25.2%	64 282	22.9%	214 830	76.6%	61 598	77.3%	4.4%
Property rates	31 800	31 800	7 034	22.1%	8 112	25.5%	8 160	25.7%	23 306	73.3%	7 390	74.8%	10.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	97 596	97 596	24 640	25.2%	22 224	22.8%	23 614	24.2%	70 478	72.2%	18 989	68.5%	24.4%
Service charges - water revenue	41 250	41 250	10 733	26.0%	10 201	24.7%	8 812	21.4%	29 746	72.1%	9 155	74.8%	(3.7%)
Service charges - sanitation revenue	11 660	11 660	2 946	25.3%	2 949	25.3%	2 932	25.1%	8 828	75.7%	2 777	74.0%	5.6%
Service charges - refuse revenue	9 804	9 804	1 846	18.8%	1 844	18.8%	1 817	18.5%	5 506	56.2%	1 701	74.1%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	233	233	49	21.2%	40	17.4%	33	14.4%	123	53.0%	30	73.6%	10.0%
Interest earned - external investments	2 212	2 212	168	7.6%	225	10.2%	74	3.3%	466	21.1%	265	44.7%	(72.2%)
Interest earned - outstanding debtors	9 328	9 328	3 019	32.4%	3 300	35.4%	3 542	38.0%	9 861	105.7%	2 447	73.5%	44.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	801	801	-	-	-	-	-	-	-	-	5	17.1%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 700	3 700	2 616	70.7%	140	3.8%	(1 969)	(53.2%)	787	21.3%	(380)	49.2%	417.6%
Transfers recognised - operational	65 122	65 122	25 307	38.9%	21 096	32.4%	15 842	24.3%	62 245	95.6%	17 018	96.1%	(6.9%)
Other own revenue	6 973	6 973	1 469	21.1%	589	8.4%	1 425	20.4%	3 483	49.9%	2 202	78.5%	(35.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 739	335 739	48 594	14.5%	83 071	24.7%	50 539	15.1%	182 204	54.3%	66 781	61.3%	(24.3%)
Employee related costs	118 341	118 341	24 922	21.1%	26 612	22.5%	27 519	23.3%	79 053	66.8%	25 161	72.0%	9.4%
Remuneration of councillors	6 643	6 643	1 580	23.8%	1 581	23.8%	1 839	27.7%	5 000	75.3%	1 510	66.0%	21.8%
Debt impairment	15 900	15 900	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 439	32 439	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 682	3 682	56	1.5%	15	.4%	35	.9%	105	2.8%	63	4.5%	(45.6%)
Bulk purchases	100 275	100 275	11 639	11.6%	40 929	40.8%	14 575	14.5%	67 143	67.0%	23 879	71.6%	(39.0%)
Other Materials	10 988	10 988	576	5.2%	1 899	17.3%	1 092	9.9%	3 567	32.5%	2 038	74.0%	(46.4%)
Contracted services	9 024	9 024	1 671	18.5%	4 522	50.1%	1 663	18.4%	7 856	87.1%	2 617	92.8%	(36.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 447	38 447	8 150	21.2%	7 512	19.5%	3 818	9.9%	19 480	50.7%	11 513	75.0%	(66.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 260)	(55 260)	31 234		(12 351)		13 743		32 626		(5 183)		
Transfers recognised - capital	31 731	31 731	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(23 529)	(23 529)	31 234		(12 351)		13 743		32 626		(5 183)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(23 529)	(23 529)	31 234		(12 351)		13 743		32 626		(5 183)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(23 529)	(23 529)	31 234		(12 351)		13 743		32 626		(5 183)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(23 529)	(23 529)	31 234		(12 351)		13 743		32 626		(5 183)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	31 936	32 969	2 567	8.0%	21 653	67.8%	3 965	12.0%	28 185	85.5%	9 491	45.6%	(58.2%)
National Government	31 731	31 731	2 567	8.1%	21 653	68.2%	3 965	12.5%	28 185	88.8%	8 866	46.2%	(55.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 731	31 731	2 567	8.1%	21 653	68.2%	3 965	12.5%	28 185	88.8%	8 866	46.2%	(55.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	205	1 238	-	-	-	-	-	-	-	-	624	41.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 936	32 969	2 567	8.0%	21 653	67.8%	3 965	12.0%	28 185	85.5%	9 491	45.6%	(58.2%)
Governance and Administration	55	98	-	-	-	-	-	-	-	-	193	68.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	87.7%	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	108	67.2%	(100.0%)
Corporate Services	25	68	-	-	-	-	-	-	-	-	86	39.1%	(100.0%)
Community and Public Safety	3 581	3 621	2	.1%	1 667	46.5%	2	.1%	1 671	46.1%	1 136	30.8%	(99.8%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	219	25.4%	(100.0%)
Sport And Recreation	3 581	3 621	2	.1%	1 667	46.5%	2	.1%	1 671	46.1%	916	36.7%	(99.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 931	3 881	213	7.3%	1 168	39.8%	936	24.1%	2 317	59.7%	1 752	35.5%	(46.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	50	38.9%	(100.0%)
Road Transport	2 931	3 881	213	7.3%	1 168	39.8%	936	24.1%	2 317	59.7%	1 702	35.4%	(45.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 369	25 369	2 351	9.3%	18 819	74.2%	3 027	11.9%	24 197	95.4%	6 410	50.6%	(52.8%)
Electricity	10 500	10 500	814	7.8%	6 662	63.4%	1 295	12.3%	8 772	83.5%	1 930	81.2%	(32.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	6.1%	-
Waste Water Management	14 869	14 869	1 537	10.3%	12 157	81.8%	1 732	11.6%	15 426	103.7%	4 480	52.5%	(61.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	297 680	297 680	90 357	30.4%	78 696	26.4%	101 480	34.1%	270 533	90.9%	64 292	90.0%	57.8%
Property rates, penalties and collection charges	30 210	30 210	5 320	17.6%	5 635	18.7%	7 080	23.4%	18 035	59.7%	5 357	63.0%	32.2%
Service charges	153 912	153 912	29 055	18.9%	31 289	20.3%	31 726	20.6%	92 070	59.8%	25 438	70.0%	24.7%
Other revenue	11 695	11 695	9 340	79.9%	8 717	74.5%	11 451	97.9%	29 507	252.3%	15 797	175.6%	(27.5%)
Government - operating	65 122	65 122	28 150	43.2%	18 889	29.0%	15 423	23.7%	62 462	95.9%	16 333	97.4%	(5.6%)
Government - capital	31 731	31 731	15 136	47.7%	12 470	39.3%	35 269	111.1%	62 875	198.1%	-	106.5%	(100.0%)
Interest	5 010	5 010	3 357	67.0%	1 696	33.8%	531	10.6%	5 583	111.4%	1 367	32.4%	(61.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 277)	(265 277)	(78 375)	29.5%	(70 926)	26.7%	(62 371)	23.5%	(211 672)	79.8%	(77 588)	90.2%	(19.6%)
Suppliers and employees	(264 775)	(264 775)	(78 319)	29.6%	(70 912)	26.8%	(62 337)	23.5%	(211 567)	79.9%	(77 525)	90.3%	(19.6%)
Finance charges	(502)	(502)	(56)	11.1%	(15)	2.9%	(35)	6.9%	(105)	20.9%	(63)	36.5%	(45.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 404	32 404	11 982	37.0%	7 769	24.0%	39 109	120.7%	58 860	181.6%	(13 297)	87.2%	(394.1%)
Cash Flow from Investing Activities													
Receipts	-	-	(86)	-	-	-	3 198	-	3 113	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(86)	-	-	-	3 198	-	3 113	-	-	-	(100.0%)
Payments	(31 936)	(31 936)	(2 567)	8.0%	(21 653)	67.8%	(3 965)	12.4%	(28 185)	88.3%	(9 491)	66.5%	(58.2%)
Capital assets	(31 936)	(31 936)	(2 567)	8.0%	(21 653)	67.8%	(3 965)	12.4%	(28 185)	88.3%	(9 491)	66.5%	(58.2%)
Net Cash from/(used) Investing Activities	(31 936)	(31 936)	(2 652)	8.3%	(21 653)	67.8%	(767)	2.4%	(25 073)	78.5%	(9 491)	66.5%	(91.9%)
Cash Flow from Financing Activities													
Receipts	100	100	9	8.5%	60	59.9%	9	9.4%	78	77.8%	40	5.4%	(76.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	9	8.5%	60	59.9%	9	9.4%	78	77.8%	40	6.9%	(76.6%)
Payments	(1 425)	(1 425)	(156)	11.0%	(665)	46.7%	(127)	8.9%	(948)	66.5%	(150)	68.1%	(15.5%)
Repayment of borrowing	(1 425)	(1 425)	(156)	11.0%	(665)	46.7%	(127)	8.9%	(948)	66.5%	(150)	68.1%	(15.5%)
Net Cash from/(used) Financing Activities	(1 325)	(1 325)	(148)	11.2%	(605)	45.7%	(117)	8.9%	(870)	65.7%	(110)	(48.1%)	6.9%
Net Increase/(Decrease) in cash held	(857)	(857)	9 182	(1 071.3%)	(14 489)	1 690.5%	38 224	(4 459.9%)	32 918	(3 840.7%)	(22 897)	49.1%	(266.9%)
Cash/cash equivalents at the year begin:	17 628	17 628	13 503	76.6%	22 685	128.7%	8 196	46.5%	13 503	76.6%	49 129	99.6%	(83.3%)
Cash/cash equivalents at the year end:	16 771	16 771	22 685	135.3%	8 196	48.9%	46 420	276.8%	46 420	276.8%	26 232	148.8%	77.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 846	6.4%	1 792	4.0%	1 538	3.5%	38 219	86.1%	44 395	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 336	23.9%	1 713	9.4%	1 223	6.7%	10 868	59.9%	18 141	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 175	7.6%	989	3.4%	889	3.1%	24 649	85.9%	28 703	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	789	6.0%	450	3.4%	406	3.1%	11 467	87.5%	13 113	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	509	5.2%	298	3.0%	267	2.7%	8 749	89.1%	9 822	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 241	4.2%	1 181	4.0%	1 135	3.8%	26 238	88.1%	29 795	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22)	(.1%)	383	2.4%	385	2.4%	15 048	95.3%	15 794	9.9%	-	-	-	-
Total By Income Source	11 873	7.4%	6 807	4.3%	5 844	3.7%	135 239	84.6%	159 762	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	601	6.7%	1 306	14.4%	1 050	11.6%	6 080	67.3%	9 038	5.7%	-	-	-	-
Commercial	2 577	17.5%	1 056	7.2%	735	5.0%	10 393	70.4%	14 762	9.2%	-	-	-	-
Households	6 779	5.5%	3 859	3.1%	3 441	2.8%	109 313	88.6%	123 394	77.2%	-	-	-	-
Other	1 915	15.2%	586	4.7%	617	4.9%	9 452	75.2%	12 570	7.9%	-	-	-	-
Total By Customer Group	11 873	7.4%	6 807	4.3%	5 844	3.7%	135 239	84.6%	159 762	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 621	25.4%	8 267	27.5%	7 807	26.0%	6 338	21.1%	30 033	90.9%
Bulk Water	818	31.7%	948	36.7%	817	31.6%	-	-	2 584	7.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	406	97.1%	6	1.5%	14	3.5%	(9)	(2.0%)	418	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 845	26.8%	9 222	27.9%	8 638	26.1%	6 330	19.2%	33 035	100.0%

Contact Details

Municipal Manager	Mr N.S.Bambo	014 718 2000
Financial Manager	T Mathabatha	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	340 949	330 970	88 584	26.0%	73 743	21.6%	48 461	14.6%	210 788	63.7%	34 524	60.9%	40.4%
Property rates	59 959	59 151	17 910	29.9%	13 266	22.1%	5 677	9.6%	36 853	62.3%	8 007	64.7%	(29.1%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	105 368	106 004	26 452	25.1%	22 442	21.3%	16 614	15.7%	65 508	61.8%	15 416	55.5%	7.8%
Service charges - water revenue	23 479	28 479	9 117	38.8%	8 465	36.1%	3 874	13.6%	21 455	75.3%	4 646	88.2%	(16.6%)
Service charges - sanitation revenue	10 710	9 210	-	-	898	8.4%	1 641	17.8%	2 539	27.6%	500	21.9%	228.0%
Service charges - refuse revenue	6 975	8 975	2 047	29.4%	1 702	24.4%	1 061	11.8%	4 810	53.6%	1 177	117.9%	(9.8%)
Service charges - other	4 046	546	-	-	102	2.5%	61	11.2%	163	29.9%	30	8%	103.4%
Rental of facilities and equipment	2 089	2 104	322	15.4%	276	13.2%	154	7.3%	752	35.7%	192	44.8%	(20.1%)
Interest earned - external investments	4 000	500	182	4.5%	6	1%	9	1.7%	196	39.3%	233	13.3%	(96.3%)
Interest earned - outstanding debtors	10 333	6 279	1 266	12.3%	1 496	14.5%	894	14.2%	3 657	58.2%	1 155	44.1%	(22.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 639	11 639	1 009	8.7%	629	5.4%	-	-	1 638	14.1%	-	-	-
Licences and permits	10 000	12 000	3 196	32.0%	2 676	26.8%	2 105	17.5%	7 977	66.5%	1 592	62.4%	32.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 877	67 877	26 572	39.1%	21 216	31.3%	15 941	23.5%	63 729	93.9%	23	67.2%	67 799.2%
Other own revenue	24 473	18 205	512	2.1%	568	2.3%	430	2.4%	1 510	8.3%	1 553	70.2%	(72.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	368 226	387 146	70 949	19.3%	77 168	21.0%	63 907	16.5%	212 024	54.8%	49 230	63.0%	29.8%
Employee related costs	107 833	105 962	25 161	23.3%	23 240	21.6%	17 429	16.4%	65 830	62.1%	13 850	60.5%	25.8%
Remuneration of councillors	6 269	6 269	1 024	16.3%	1 258	20.1%	971	15.5%	3 253	51.9%	683	43.4%	42.1%
Debt impairment	27 712	27 712	5 513	19.9%	-	-	-	-	5 513	19.9%	1 412	21.2%	(100.0%)
Depreciation and asset impairment	29 885	29 885	5 926	19.8%	2 326	7.8%	-	-	8 252	27.6%	-	-	-
Finance charges	2 097	2 405	-	-	43	2.0%	-	-	43	1.8%	-	18.3%	-
Bulk purchases	82 369	95 369	16 790	20.4%	25 347	30.8%	19 156	20.1%	61 293	64.3%	15 869	70.6%	20.7%
Other Materials	22 113	20 047	2 094	9.5%	3 117	14.1%	1 034	5.2%	6 245	31.2%	2 483	65.9%	(58.3%)
Contracted services	38 587	31 529	9 333	24.2%	11 852	30.7%	6 379	20.2%	27 564	87.4%	4 806	66.3%	32.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 362	67 968	5 109	9.9%	9 986	19.4%	18 937	27.9%	34 032	50.1%	10 128	117.6%	87.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 277)	(56 176)	17 635		(3 426)		(15 446)		(1 236)		(14 706)		
Transfers recognised - capital	34 971	34 971	12 670	36.2%	14 061	40.2%	46 652	133.4%	73 383	209.8%	-	73.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 694	(21 205)	30 305		10 635		31 206		72 147		(14 706)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 694	(21 205)	30 305		10 635		31 206		72 147		(14 706)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 694	(21 205)	30 305		10 635		31 206		72 147		(14 706)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 694	(21 205)	30 305		10 635		31 206		72 147		(14 706)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	53 183	50 295	9 007	16.9%	16 946	31.9%	7 270	14.5%	33 223	66.1%	1 166	28.7%	523.3%
National Government	33 813	34 036	8 239	24.4%	13 578	40.2%	4 306	12.7%	26 123	76.8%	943	55.3%	356.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 813	34 036	8 239	24.4%	13 578	40.2%	4 306	12.7%	26 123	76.8%	943	55.3%	356.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 370	16 259	768	4.0%	3 368	17.4%	2 964	18.2%	7 100	43.7%	223	1.1%	1 226.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 183	50 295	9 007	16.9%	16 946	31.9%	7 270	14.5%	33 223	66.1%	1 166	28.7%	523.3%
Governance and Administration	2 070	933	768	37.1%	959	46.3%	-	-	1 726	185.0%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	648	648	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 422	285	768	54.0%	959	67.5%	-	-	1 726	605.6%	-	-	-
Community and Public Safety	8 849	11 864	5 600	63.3%	5 307	60.0%	564	4.8%	11 471	96.7%	-	29.2%	(100.0%)
Community & Social Services	5 246	8 439	1 908	36.4%	3 901	74.4%	455	5.4%	6 263	74.2%	-	33.1%	(100.0%)
Sport And Recreation	3 403	3 425	3 693	108.5%	1 406	41.3%	109	3.2%	5 208	152.1%	-	-	(100.0%)
Public Safety	200	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 018	15 541	2 469	13.0%	3 157	16.6%	2 905	18.7%	8 531	54.9%	-	-	(100.0%)
Planning and Development	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 218	13 741	2 469	14.3%	2 922	17.0%	2 905	21.1%	8 296	60.4%	-	-	(100.0%)
Environmental Protection	300	300	-	-	234	78.0%	-	-	234	78.0%	-	-	-
Trading Services	23 246	21 957	170	.7%	7 524	32.4%	3 801	17.3%	11 495	52.4%	-	42.2%	(100.0%)
Electricity	2 500	2 500	170	6.8%	939	37.5%	59	2.4%	1 168	46.7%	-	-	(100.0%)
Water	10 500	10 500	-	-	5 095	48.5%	2 441	23.3%	7 536	71.8%	-	-	(100.0%)
Waste Water Management	9 646	8 957	-	-	1 491	15.5%	1 301	14.5%	2 791	31.2%	-	-	(100.0%)
Waste Management	600	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	1 166	23.3%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	348 208	378 746	93 735	26.9%	88 410	25.4%	105 338	27.8%	287 482	75.9%	34 524	61.8%	205.1%
Property rates, penalties and collection charges	52 436	59 151	11 003	21.0%	13 917	26.5%	8 505	14.4%	33 426	56.5%	8 007	64.7%	6.2%
Service charges	131 686	156 020	37 003	28.1%	32 958	25.0%	34 070	21.8%	104 032	66.7%	21 769	59.9%	56.5%
Other revenue	48 201	53 948	5 039	10.5%	4 149	8.6%	(646)	(1.2%)	8 542	15.8%	3 361	56.6%	(119.2%)
Government - operating	67 877	67 877	26 572	39.1%	21 216	31.3%	15 983	23.5%	63 770	93.9%	-	67.1%	(100.0%)
Government - capital	34 971	34 971	12 670	36.2%	14 667	41.9%	46 652	133.4%	73 989	211.6%	-	73.8%	(100.0%)
Interest	13 037	6 779	1 448	11.1%	1 502	11.5%	773	11.4%	3 723	54.9%	1 387	39.1%	(44.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(310 630)	(357 262)	(65 023)	20.9%	(85 526)	27.5%	(76 822)	21.5%	(227 370)	63.6%	(49 230)	80.4%	56.0%
Suppliers and employees	(308 533)	(354 856)	(65 023)	21.1%	(85 483)	27.7%	(76 822)	21.6%	(227 327)	64.1%	(49 230)	80.7%	56.0%
Finance charges	(2 097)	(2 405)	-	-	(43)	2.0%	-	-	(43)	1.8%	-	18.3%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 578	21 485	28 712	76.4%	2 884	7.7%	28 516	132.7%	60 112	279.8%	(14 706)	(41.3%)	(293.9%)
Cash Flow from Investing Activities													
Receipts	-	-	379	-	36	-	377	-	792	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	379	-	36	-	377	-	792	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 183)	(53 109)	(9 785)	18.4%	(16 621)	31.3%	(9 647)	18.2%	(36 053)	67.9%	(1 166)	32.4%	727.1%
Capital assets	(53 183)	(53 109)	(9 785)	18.4%	(16 621)	31.3%	(9 647)	18.2%	(36 053)	67.9%	(1 166)	32.4%	727.1%
Net Cash from/(used) Investing Activities	(53 183)	(53 109)	(9 406)	17.7%	(16 586)	31.2%	(9 270)	17.5%	(35 262)	66.4%	(1 166)	32.8%	694.8%
Cash Flow from Financing Activities													
Receipts	(523)	-	95	(18.2%)	(3 263)	623.9%	65	-	(3 103)	-	-	(1.8%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(3 279)	-	-	-	(3 279)	-	-	-	-
Increase (decrease) in consumer deposits	(523)	-	95	(18.2%)	16	(3.0%)	65	-	176	-	-	(1.8%)	(100.0%)
Payments	(3 300)	-	(2 186)	66.2%	1 860	(56.4%)	-	-	(326)	-	(2 186)	49.6%	(100.0%)
Repayment of borrowing	(3 300)	-	(2 186)	66.2%	1 860	(56.4%)	-	-	(326)	-	(2 186)	49.6%	(100.0%)
Net Cash from/(used) Financing Activities	(3 823)	-	(2 090)	54.7%	(1 403)	36.7%	65	-	(3 428)	-	(2 186)	100.1%	(103.0%)
Net Increase/(Decrease) in cash held	(19 428)	(31 624)	17 215	(88.6%)	(15 104)	77.7%	19 311	(61.1%)	21 422	(67.7%)	(18 058)	(748.0%)	(206.9%)
Cash/cash equivalents at the year begin:	61 148	-	-	-	17 215	28.2%	2 111	-	-	-	(21 380)	-	(109.9%)
Cash/cash equivalents at the year end:	41 720	(31 624)	17 215	41.3%	2 111	5.1%	21 422	(67.7%)	21 422	(67.7%)	(39 439)	(64.5%)	(154.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 465	11.7%	722	5.8%	556	4.4%	9 798	78.1%	12 542	11.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 205	47.4%	745	8.4%	169	1.9%	3 749	42.3%	8 869	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 941	7.1%	3 066	5.5%	1 804	3.2%	46 874	84.2%	55 686	51.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	668	17.7%	(251)	(6.6%)	279	7.4%	3 089	81.6%	3 785	3.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	420	13.5%	143	4.6%	137	4.4%	2 412	77.5%	3 112	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	4.7%	12	2.2%	11	2.0%	522	91.2%	573	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	649	2.8%	539	2.4%	458	2.0%	21 282	92.8%	22 927	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	193	45.6%	(433)	(102.5%)	31	7.4%	632	149.5%	423	.4%	-	-	-	-
Total By Income Source	11 569	10.7%	4 543	4.2%	3 446	3.2%	88 359	81.9%	107 917	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	653	26.1%	267	10.7%	157	6.3%	1 426	57.0%	2 502	2.3%	-	-	-	-
Commercial	5 534	24.0%	976	4.2%	497	2.2%	16 067	69.6%	23 075	21.4%	-	-	-	-
Households	3 925	7.3%	2 780	5.2%	1 945	3.6%	45 286	84.0%	53 936	50.0%	-	-	-	-
Other	1 457	5.1%	520	1.8%	847	3.0%	25 580	90.1%	28 403	26.3%	-	-	-	-
Total By Customer Group	11 569	10.7%	4 543	4.2%	3 446	3.2%	88 359	81.9%	107 917	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	10 880	100.0%	-	-	-	-	-	-	10 880	36.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 365	12.4%	2 424	12.7%	14 187	74.5%	57	.3%	19 032	63.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 245	44.3%	2 424	8.1%	14 187	47.4%	57	.2%	29 913	100.0%

Contact Details

Municipal Manager	Mr Morris Maluleka (Acting)	014 736 8001
Financial Manager	Mr Samuel Kgatla	014 736 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	791 578	791 578	213 014	26.9%	203 655	25.7%	-	-	416 669	52.6%	256 792	90.2%	(100.0%)
Property rates	54 403	54 403	9 346	17.2%	9 265	17.0%	-	-	18 610	34.2%	8 456	57.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	214 731	214 731	37 788	17.6%	39 099	18.2%	-	-	76 887	35.8%	75 379	105.7%	(100.0%)
Service charges - water revenue	60 703	60 703	9 179	15.1%	13 527	22.3%	-	-	22 706	37.4%	17 976	131.5%	(100.0%)
Service charges - sanitation revenue	16 148	16 148	2 360	14.6%	2 297	14.2%	-	-	4 657	28.8%	1 837	56.4%	(100.0%)
Service charges - refuse revenue	13 887	13 887	2 220	16.0%	2 218	16.0%	-	-	4 438	32.0%	2 125	61.7%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 080	1 080	98	9.1%	78	7.2%	-	-	176	16.3%	50	83.4%	(100.0%)
Interest earned - external investments	26 230	26 230	1 211	4.6%	8 848	33.7%	-	-	10 059	38.3%	(4 076)	26.5%	(100.0%)
Interest earned - outstanding debtors	2 800	2 800	3 320	118.6%	3 622	129.4%	-	-	6 942	247.9%	4 092	417.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 234	1 234	0	-	98	7.9%	-	-	98	8.0%	(36)	24.7%	(100.0%)
Licences and permits	58	58	-	-	32	54.5%	-	-	32	54.5%	(2)	40.5%	(100.0%)
Agency services	8 247	8 247	4	.1%	94	1.1%	-	-	98	1.2%	34	26.0%	(100.0%)
Transfers recognised - operational	377 211	377 211	143 710	38.1%	113 670	30.1%	-	-	257 380	68.2%	149 318	87.1%	(100.0%)
Other own revenue	4 653	4 653	522	11.2%	947	20.3%	-	-	1 468	31.6%	(285)	20.0%	(100.0%)
Gains on disposal of PPE	10 193	10 193	3 256	31.9%	9 862	96.8%	-	-	13 118	128.7%	1 925	113.9%	(100.0%)
Operating Expenditure	783 558	783 558	109 165	13.9%	172 904	22.1%	-	-	282 068	36.0%	148 345	54.6%	(100.0%)
Employee related costs	241 237	241 237	36 675	15.2%	53 258	22.1%	-	-	89 933	37.3%	44 501	62.6%	(100.0%)
Remuneration of councillors	19 476	19 476	3 197	16.4%	4 535	23.3%	-	-	7 732	39.7%	4 317	72.4%	(100.0%)
Debt impairment	47 821	47 821	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 349	77 349	-	-	20	-	-	-	20	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	197 975	197 975	39 246	19.8%	45 078	22.8%	-	-	84 324	42.6%	38 720	72.0%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 287	32 287	3 374	10.5%	6 696	20.7%	-	-	10 070	31.2%	8 949	51.7%	(100.0%)
Transfers and grants	26 874	26 874	2 800	10.4%	6 867	25.6%	-	-	9 666	36.0%	6 545	60.3%	(100.0%)
Other expenditure	140 539	140 539	23 872	17.0%	56 451	40.2%	-	-	80 323	57.2%	45 311	69.4%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 020	8 020	103 849		30 751		-		134 601		108 447		
Transfers recognised - capital	290 668	290 668	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	298 688	298 688	103 849		30 751		-		134 601		108 447		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	298 688	298 688	103 849		30 751		-		134 601		108 447		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	298 688	298 688	103 849		30 751		-		134 601		108 447		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	298 688	298 688	103 849		30 751		-		134 601		108 447		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	409 889	409 889	122 079	29.8%	110 583	27.0%	-	-	232 662	56.8%	48 628	22.2%	(100.0%)
National Government	290 668	290 668	120 748	41.5%	100 459	34.6%	-	-	221 207	76.1%	44 781	29.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	139	7.0%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	290 668	290 668	120 748	41.5%	100 459	34.6%	-	-	221 207	76.1%	44 921	29.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 221	119 221	1 331	1.1%	10 124	8.5%	-	-	11 455	9.6%	3 708	7.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	409 889	409 889	122 079	29.8%	110 583	27.0%	-	-	232 662	56.8%	48 628	22.2%	(100.0%)
Governance and Administration	11 922	11 922	1 250	10.5%	3 330	27.9%	-	-	4 580	38.4%	1 504	8.2%	(100.0%)
Executive & Council	910	910	619	68.0%	81	8.9%	-	-	700	76.9%	-	-	-
Budget & Treasury Office	979	979	-	-	10	1.1%	-	-	10	1.1%	9	1.7%	(100.0%)
Corporate Services	10 033	10 033	631	6.3%	3 239	32.3%	-	-	3 870	38.6%	1 495	8.4%	(100.0%)
Community and Public Safety	29 389	29 389	4 953	16.9%	735	2.5%	-	-	5 688	19.4%	2 229	6.1%	(100.0%)
Community & Social Services	2 675	2 675	-	-	-	-	-	-	-	-	29	2.9%	(100.0%)
Sport And Recreation	25 725	25 725	4 953	19.3%	735	2.9%	-	-	5 688	22.1%	2 200	6.5%	(100.0%)
Public Safety	989	989	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 605	51 605	3 408	6.6%	22 173	43.0%	-	-	25 581	49.6%	3 153	12.1%	(100.0%)
Planning and Development	179	179	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 401	51 401	3 408	6.6%	22 173	43.1%	-	-	25 581	49.8%	3 153	12.2%	(100.0%)
Environmental Protection	25	25	-	-	-	-	-	-	-	-	-	-	-
Trading Services	316 718	316 718	112 387	35.5%	84 345	26.6%	-	-	196 732	62.1%	41 743	31.8%	(100.0%)
Electricity	24 629	24 629	1 083	4.4%	5 594	22.7%	-	-	6 677	27.1%	3 117	10.0%	(100.0%)
Water	234 836	234 836	109 512	46.6%	60 052	25.6%	-	-	169 564	72.2%	36 745	54.4%	(100.0%)
Waste Water Management	51 045	51 045	1 792	3.5%	18 700	36.6%	-	-	20 491	40.1%	1 880	9.2%	(100.0%)
Waste Management	6 209	6 209	-	-	-	-	-	-	-	-	-	2.0%	-
Other	255	255	81	31.6%	-	-	-	-	81	31.6%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 072 053	1 072 053	398 904	37.2%	305 284	28.5%	-	-	704 188	65.7%	282 237	75.3%	(100.0%)
Property rates, penalties and collection charges	54 403	54 403	13 985	25.7%	9 265	17.0%	-	-	23 249	42.7%	16 980	11.0%	(100.0%)
Service charges	305 469	305 469	77 183	25.3%	57 141	18.7%	-	-	134 323	44.0%	17 873	-	(100.0%)
Other revenue	15 274	15 274	822	5.4%	742	4.9%	-	-	1 564	10.2%	1 059	-	(100.0%)
Government - operating	377 211	377 211	144 043	38.2%	112 938	29.9%	-	-	256 981	68.1%	150 009	89.1%	(100.0%)
Government - capital	290 668	290 668	153 019	52.6%	112 729	38.8%	-	-	265 748	91.4%	77 044	60.8%	(100.0%)
Interest	29 030	29 030	9 853	33.9%	12 470	43.0%	-	-	22 323	76.9%	19 272	144.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(658 388)	(658 388)	(274 000)	41.6%	(454 895)	69.1%	-	-	(728 895)	110.7%	(294 093)	79.5%	(100.0%)
Suppliers and employees	(631 514)	(631 514)	(269 893)	42.7%	(448 028)	70.9%	-	-	(717 921)	113.7%	(287 548)	80.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(26 874)	(26 874)	(4 107)	15.3%	(6 867)	25.6%	-	-	(10 974)	40.8%	(6 545)	54.6%	(100.0%)
Net Cash from/(used) Operating Activities	413 665	413 665	124 904	30.2%	(149 611)	(36.2%)	-	-	(24 707)	(6.0%)	(11 857)	(797.9%)	(100.0%)
Cash Flow from Investing Activities													
Receipts	10 193	10 193	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	10 193	10 193	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(409 889)	(409 889)	(133 629)	32.6%	(110 583)	27.0%	-	-	(244 212)	59.6%	(48 628)	152 586.5%	(100.0%)
Capital assets	(409 889)	(409 889)	(133 629)	32.6%	(110 583)	27.0%	-	-	(244 212)	59.6%	(48 628)	152 586.5%	(100.0%)
Net Cash from/(used) Investing Activities	(399 696)	(399 696)	(133 629)	33.4%	(110 583)	27.7%	-	-	(244 212)	61.1%	(48 628)	(2 005.3%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 969	13 969	(8 725)	(62.5%)	(260 194)	(1 862.6%)	-	-	(268 919)	(1 925.0%)	(60 485)	(1 569.6%)	(100.0%)
Cash/cash equivalents at the year begin:	296 217	296 217	524 537	177.1%	515 812	174.1%	-	-	524 537	177.1%	345 925	100.0%	(100.0%)
Cash/cash equivalents at the year end:	310 187	310 187	515 812	166.3%	255 618	82.4%	-	-	255 618	82.4%	285 440	60.0%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SW Kekana	015 491 9604
Financial Manager	Ms AM Tshesane	015 491 9703

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	153 669	153 669	49 873	32.5%	43 585	28.4%	38 286	24.9%	131 744	85.7%	29 729	96.3%	28.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 034	2 034	495	24.3%	274	13.5%	245	12.0%	1 014	49.9%	354	70.1%	(30.9%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 230	5 230	1 443	27.6%	2 068	39.6%	2 221	42.5%	5 732	109.6%	1 769	81.4%	25.6%
Interest earned - outstanding debtors	0	0	-	-	1	638.0%	0	131.0%	1	769.0%	0	-	351.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	11	-	7	-	18	-	-	.7%	(100.0%)
Transfers recognised - operational	146 381	146 381	47 900	32.7%	41 205	28.1%	35 757	24.4%	124 861	85.3%	27 756	97.8%	28.8%
Other own revenue	24	24	35	147.6%	27	110.7%	57	236.0%	119	494.3%	2	18.5%	3 195.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(152)	100.0%	(100.0%)
Operating Expenditure	167 008	167 008	25 817	15.5%	38 912	23.3%	32 878	19.7%	97 606	58.4%	24 248	59.1%	35.6%
Employee related costs	74 336	74 336	16 252	21.9%	15 924	21.4%	15 653	21.1%	47 828	64.3%	14 294	65.0%	9.5%
Remuneration of councillors	6 808	6 808	1 578	23.2%	1 590	23.4%	1 938	28.5%	5 106	75.0%	1 494	69.5%	29.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 423	7 423	-	-	4 884	65.8%	1 442	19.4%	6 326	85.2%	1 539	65.7%	(6.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 817	15 817	-	-	4 351	27.5%	2 948	18.6%	7 300	46.2%	1 698	37.9%	73.7%
Transfers and grants	38 449	38 449	3 453	9.0%	5 065	13.2%	7 203	18.7%	15 721	40.9%	1 251	45.6%	475.6%
Other expenditure	24 155	24 155	4 534	18.8%	7 098	29.4%	3 694	15.3%	15 326	63.4%	3 782	57.9%	(2.3%)
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	190	253.0%	(100.0%)
Surplus/(Deficit)	(13 339)	(13 339)	24 056		4 673		5 409		34 138		5 481		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(13 339)	(13 339)	24 056		4 673		5 409		34 138		5 481		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(13 339)	(13 339)	24 056		4 673		5 409		34 138		5 481		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(13 339)	(13 339)	24 056		4 673		5 409		34 138		5 481		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 339)	(13 339)	24 056		4 673		5 409		34 138		5 481		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	-	-	-	-	-	-	1 790	19.5%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	1 790	19.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-	1 790	19.5%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	1 361	64.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	1 361	64.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	429	6.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	429	6.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	153 669	153 669	49 873	32.5%	43 585	28.4%	38 286	24.9%	131 744	85.7%	29 729	96.1%	28.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 033	2 033	495	24.3%	274	13.5%	245	12.0%	1 014	49.9%	354	60.4%	(30.9%)
Other revenue	24	24	35	147.6%	37	156.1%	64	265.4%	137	569.0%	(150)	-	(142.4%)
Government - operating	146 381	146 381	47 900	32.7%	41 205	28.1%	35 757	24.4%	124 861	85.3%	27 756	97.8%	28.8%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 230	5 230	1 443	27.6%	2 069	39.6%	2 221	42.5%	5 733	109.6%	1 769	81.4%	25.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(159 530)	(159 530)	(25 817)	16.2%	(38 912)	24.4%	(32 878)	20.6%	(97 606)	61.2%	(22 458)	66.6%	46.4%
Suppliers and employees	(121 081)	(121 081)	(22 364)	18.5%	(33 847)	28.0%	(25 675)	21.2%	(81 885)	67.6%	(21 206)	69.2%	21.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 449)	(38 449)	(3 453)	9.0%	(5 065)	13.2%	(7 203)	18.7%	(15 721)	40.9%	(1 251)	45.6%	475.6%
Net Cash from/(used) Operating Activities	(5 862)	(5 862)	24 056	(410.4%)	4 673	(79.7%)	5 409	(92.3%)	34 138	(582.4%)	7 271	(721.7%)	(25.6%)
Cash Flow from Investing Activities													
Receipts	(35)	(35)	-	-	-	-	-	-	-	-	-	607.9%	-
Proceeds on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	370.9%	-
Decrease in non-current debtors	(55)	(55)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(1 790)	19.5%	(100.0%)
Capital assets	-	-	-	-	-	-	-	-	-	-	(1 790)	19.5%	(100.0%)
Net Cash from/(used) Investing Activities	(35)	(35)	-	-	-	-	-	-	-	-	(1 790)	17.3%	(100.0%)
Cash Flow from Financing Activities													
Receipts	2	2	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2	2	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 895)	(5 895)	24 056	(408.1%)	4 673	(79.3%)	5 409	(91.7%)	34 138	(579.1%)	5 481	(215.3%)	(1.3%)
Cash/cash equivalents at the year begin:	68 694	68 694	115 429	168.0%	139 485	203.1%	144 159	209.9%	115 429	168.0%	91 396	80.0%	57.7%
Cash/cash equivalents at the year end:	62 799	62 799	139 485	222.1%	144 159	229.6%	149 567	238.2%	149 567	238.2%	96 877	134.8%	54.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	59.6%	10	36.2%	1	4.2%	0	-	26	100.0%	-	-	-	-
Total By Income Source	16	59.6%	10	36.2%	1	4.2%	0	-	26	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	59.6%	10	36.2%	1	4.2%	0	-	26	100.0%	-	-	-	-
Total By Customer Group	16	59.6%	10	36.2%	1	4.2%	0	-	26	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	465	100.0%	-	-	-	-	-	-	465	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	465	100.0%	-	-	-	-	-	-	465	100.0%

Contact Details

Municipal Manager	Mr Sam Mabotja	014 718 3321/22
Financial Manager	Ms Monica Mabusela (Acting)	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	224 769	223 725	76 927	34.2%	27 214	12.1%	16 558	7.4%	120 699	53.9%	47 173	85.4%	(64.9%)
Property rates	26 766	26 766	7 360	27.5%	7 348	27.5%	9 019	33.7%	23 727	88.6%	32 251	303.0%	(72.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 441	50 357	7 433	14.2%	13 077	24.9%	6 506	12.9%	27 016	53.7%	6 383	56.3%	1.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	3 867	-	-	587	-	535	13.8%	1 122	29.0%	918	65.3%	(41.8%)
Service charges - other	4 158	-	4 747	114.2%	293	7.1%	-	-	5 040	-	3 346	-	(100.0%)
Rental of facilities and equipment	197	197	3	1.4%	21	10.7%	5	2.6%	29	14.7%	-	-	(100.0%)
Interest earned - external investments	2 451	1 170	398	16.2%	583	23.8%	239	20.4%	1 220	104.3%	196	6.3%	21.9%
Interest earned - outstanding debtors	2 241	2 241	514	22.9%	876	39.1%	423	18.9%	1 813	80.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	683	36	11.7%	65	21.1%	80	11.7%	181	26.5%	93	128.7%	(14.3%)
Licences and permits	12 268	10 825	2 398	19.5%	2 484	20.2%	525	4.8%	5 407	49.9%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	122 308	122 308	52 462	42.9%	-	-	-	-	52 462	42.9%	383	74.0%	(100.0%)
Other own revenue	1 629	5 310	1 576	96.8%	1 879	115.4%	(773)	(14.6%)	2 682	50.5%	3 603	627.1%	(121.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 416	230 381	31 191	10.2%	30 104	9.9%	28 494	12.4%	89 789	39.0%	53 236	71.3%	(46.5%)
Employee related costs	65 178	62 237	11 886	18.2%	12 755	19.6%	8 783	14.1%	33 424	53.7%	30 432	120.1%	(71.1%)
Remuneration of councillors	11 016	11 003	3 215	29.2%	2 392	21.7%	1 760	16.0%	7 367	67.0%	2 369	79.2%	(25.7%)
Debt impairment	6 900	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	42 400	42 400	-	-	-	-	-	-	-	-	-	-	-
Finance charges	753	2 762	131	17.4%	267	35.5%	272	9.9%	671	24.3%	-	-	(100.0%)
Bulk purchases	27 221	27 221	3 031	11.1%	5 886	21.6%	4 352	16.0%	13 270	48.7%	3 355	56.6%	29.7%
Other Materials	-	12 617	-	-	213	-	722	5.7%	935	7.4%	4	-	15 983.0%
Contracted services	-	-	-	-	105	-	-	-	105	-	1 123	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	151 948	72 141	12 927	8.5%	8 484	5.6%	12 605	17.5%	34 016	47.2%	15 952	73.9%	(21.0%)
Loss on disposal of PPE	-	-	-	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	(80 647)	(6 656)	45 737		(2 890)		(11 936)		30 910		(6 063)		
Transfers recognised - capital	32 405	35 417	12 763	39.4%	21 126	65.2%	-	-	33 889	95.7%	20 713	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 242)	28 761	58 500		18 236		(11 936)		64 799		14 650		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(48 242)	28 761	58 500		18 236		(11 936)		64 799		14 650		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 242)	28 761	58 500		18 236		(11 936)		64 799		14 650		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 242)	28 761	58 500		18 236		(11 936)		64 799		14 650		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	70 815	68 455	16 932	23.9%	20 621	29.1%	18 343	26.8%	55 895	81.7%	555	21.3%	3 207.6%
National Government	32 405	32 855	7 626	23.5%	19 092	58.9%	11 262	34.3%	37 981	115.6%	391	17.0%	2 777.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 405	32 855	7 626	23.5%	19 092	58.9%	11 262	34.3%	37 981	115.6%	391	5.7%	2 777.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 410	-	9 305	24.2%	567	1.5%	-	-	9 872	-	163	-	(100.0%)
Public contributions and donations	-	35 600	-	-	962	-	7 081	19.9%	8 042	22.6%	-	-	(100.0%)
Capital Expenditure Standard Classification	70 815	68 455	16 932	23.9%	20 621	29.1%	18 343	26.8%	55 895	81.7%	555	21.3%	3 207.6%
Governance and Administration	1 514	1 014	-	-	-	-	1	.1%	1	.1%	-	568.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 514	1 014	-	-	-	-	1	.1%	1	.1%	-	568.2%	(100.0%)
Community and Public Safety	3 536	3 536	7 515	212.5%	65	1.8%	261	7.4%	7 841	221.7%	-	-	(100.0%)
Community & Social Services	3 536	1 936	7 515	212.5%	65	1.8%	261	13.5%	7 841	404.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 600	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 915	61 239	9 417	14.7%	11 586	18.1%	171	.3%	21 174	34.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	63 915	61 239	9 417	14.7%	11 586	18.1%	171	.3%	21 174	34.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 850	2 666	-	-	8 970	484.9%	17 910	671.7%	26 880	1 008.2%	555	150.5%	3 129.5%
Electricity	1 850	2 666	-	-	615	33.3%	48	1.8%	664	24.9%	-	52.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	8 355	-	17 861	-	26 216	-	391	-	4 463.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	163	176.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	259 115	259 143	90 742	35.0%	68 903	26.6%	80 642	31.1%	240 287	92.7%	67 695	86.1%	19.1%
Property rates, penalties and collection charges	26 766	26 766	7 360	27.5%	7 325	27.4%	9 157	34.2%	23 843	89.1%	7 148	88.3%	28.1%
Service charges	56 599	54 225	12 056	21.3%	13 554	23.9%	12 021	22.2%	37 632	69.4%	10 382	62.1%	15.8%
Other revenue	14 404	20 027	4 798	33.3%	5 009	34.8%	3 251	16.2%	13 058	65.2%	3 659	84.2%	(11.1%)
Government - operating	122 308	122 308	52 925	43.3%	31 240	25.5%	25 689	21.0%	109 854	89.8%	25 195	110.7%	2.0%
Government - capital	32 405	32 405	12 763	39.4%	10 563	32.6%	29 279	90.4%	52 605	162.3%	20 713	66.7%	41.4%
Interest	6 634	3 412	839	12.6%	1 212	18.3%	1 244	36.5%	3 296	96.6%	598	9.8%	108.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(184 548)	(254 426)	(32 195)	17.4%	(32 677)	17.7%	(40 634)	16.0%	(105 506)	41.5%	(30 087)	62.0%	35.1%
Suppliers and employees	(184 548)	(253 674)	(32 164)	17.4%	(32 582)	17.7%	(40 507)	16.0%	(105 253)	41.5%	(30 087)	63.9%	34.6%
Finance charges	-	(753)	(31)	-	(95)	-	(127)	16.9%	(253)	33.6%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 567	4 717	58 547	78.5%	36 226	48.6%	40 007	848.2%	134 780	2 857.4%	37 607	133.5%	6.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 815)	-	(2 472)	3.5%	-	-	-	-	(2 472)	-	-	-	-
Capital assets	(70 815)	-	(2 472)	3.5%	-	-	-	-	(2 472)	-	-	-	-
Net Cash from/(used) Investing Activities	(70 815)	-	(2 472)	3.5%	-	-	-	-	(2 472)	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(2 009)	(101)	-	(308)	-	(313)	15.6%	(722)	35.9%	-	-	(100.0%)
Repayment of borrowing	-	(2 009)	(101)	-	(308)	-	(313)	15.6%	(722)	35.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(2 009)	(101)	-	(308)	-	(313)	15.6%	(722)	35.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	3 752	2 708	55 974	1 491.9%	35 918	957.4%	39 694	1 465.9%	131 587	4 859.4%	37 607	(2 643.8%)	5.5%
Cash/cash equivalents at the year begin:	-	81 867	-	-	55 974	-	91 892	112.2%	-	-	63 117	-	45.6%
Cash/cash equivalents at the year end:	3 752	84 575	55 974	1 491.9%	91 892	2 449.3%	131 587	155.6%	131 587	155.6%	100 724	248.5%	30.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 372	55.3%	321	5.3%	215	3.5%	2 191	35.9%	6 098	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 995	5.1%	1 095	2.8%	3 048	7.7%	33 302	84.4%	39 439	70.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	14.3%	77	4.6%	63	3.7%	1 293	77.3%	1 672	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(181)	(2.0%)	205	2.2%	283	3.1%	8 816	96.6%	9 123	16.2%	-	-	-	-
Total By Income Source	5 425	9.6%	1 698	3.0%	3 608	6.4%	45 602	81.0%	56 332	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 425	9.6%	1 698	3.0%	3 608	6.4%	45 602	81.0%	56 332	100.0%	-	-	-	-
Total By Customer Group	5 425	9.6%	1 698	3.0%	3 608	6.4%	45 602	81.0%	56 332	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 310	100.0%	-	-	-	-	-	-	2 310	98.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100.0%	-	-	-	-	-	-	25	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 335	100.0%	-	-	-	-	-	-	2 335	100.0%

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8403
Financial Manager	Ms Khabo Ramosibi	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	331 224	325 046	117 002	35.3%	101 108	30.5%	82 267	25.3%	300 377	92.4%	72 555	86.4%	13.4%
Property rates	26 182	24 797	6 465	24.7%	6 374	24.3%	5 666	22.8%	18 505	74.6%	4 848	61.8%	16.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 973	62 620	16 377	26.0%	16 968	26.9%	17 974	28.7%	51 318	82.0%	15 018	69.4%	19.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 628	3 717	923	19.9%	930	20.1%	929	25.0%	2 782	74.8%	892	67.0%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	86	58.4%	(100.0%)
Rental of facilities and equipment	3 290	1 000	205	6.2%	231	7.0%	212	21.2%	648	64.8%	393	51.3%	(45.9%)
Interest earned - external investments	4 600	3 300	906	19.7%	773	16.8%	899	27.2%	2 578	78.1%	934	61.5%	(3.8%)
Interest earned - outstanding debtors	4 500	6 500	1 428	31.7%	1 312	29.2%	1 540	23.7%	4 279	65.8%	1 557	62.8%	(1.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	635	1 800	143	22.5%	1 182	186.2%	140	7.8%	1 465	81.4%	172	55.2%	(18.5%)
Licences and permits	6 348	4 400	1 002	15.8%	726	11.4%	700	15.9%	2 428	55.2%	1 310	64.5%	(46.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	216 652	216 652	89 442	41.3%	72 478	33.5%	53 984	24.9%	215 904	99.7%	46 963	100.0%	15.0%
Other own revenue	1 415	260	112	7.9%	134	9.5%	224	86.4%	471	181.2%	383	60.8%	(41.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	340 431	348 624	78 382	23.0%	74 798	22.0%	80 861	23.2%	234 041	67.1%	58 065	60.5%	39.3%
Employee related costs	115 256	106 109	23 677	20.5%	28 757	25.0%	24 188	22.8%	76 622	72.2%	21 886	72.9%	10.5%
Remuneration of councillors	18 543	17 659	4 390	23.7%	3 187	17.2%	5 463	30.9%	13 040	73.8%	4 053	73.1%	34.8%
Debt impairment	11 000	11 000	(2)	-	-	-	-	-	(2)	-	-	-	-
Depreciation and asset impairment	35 000	35 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	60 000	61 270	18 429	30.7%	13 856	23.1%	32 517	53.1%	64 803	105.8%	7 754	65.5%	319.4%
Other Materials	5 430	6 492	1 477	27.2%	1 812	33.4%	1 394	21.5%	4 683	72.1%	520	80.9%	167.8%
Contracted services	21 950	31 758	8 670	39.5%	5 589	25.5%	4 745	14.9%	19 003	59.8%	3 235	43.5%	46.7%
Transfers and grants	3 300	1 900	176	5.3%	186	5.6%	206	10.9%	569	29.9%	1 049	68.1%	(80.3%)
Other expenditure	69 552	77 437	21 564	31.0%	21 412	30.8%	12 348	15.9%	55 324	71.4%	19 567	79.1%	(36.9%)
Loss on disposal of PPE	400	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 207)	(23 578)	38 619		26 310		1 406		66 336		14 490		
Transfers recognised - capital	63 102	77 739	6 700	10.6%	21 747	34.5%	20 706	26.6%	49 153	63.2%	28 322	52.8%	(26.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	53 895	54 161	45 320		48 057		22 112		115 488		42 812		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 895	54 161	45 320		48 057		22 112		115 488		42 812		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 895	54 161	45 320		48 057		22 112		115 488		42 812		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 895	54 161	45 320		48 057		22 112		115 488		42 812		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	99 981	124 455	5 619	5.6%	36 502	36.5%	25 121	20.2%	67 242	54.0%	31 211	51.2%	(19.5%)
National Government	53 102	77 739	3 752	7.1%	27 650	52.1%	20 305	26.1%	51 707	66.5%	23 295	61.1%	(12.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	63 102	77 739	3 752	5.9%	27 650	43.8%	20 305	26.1%	51 707	66.5%	23 295	57.0%	(12.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 879	46 716	1 868	5.1%	8 852	24.0%	3 670	7.9%	14 390	30.8%	7 915	37.1%	(53.6%)
Public contributions and donations	-	-	-	-	-	-	1 146	-	1 146	-	-	-	(100.0%)
Capital Expenditure Standard Classification	99 981	124 455	5 619	5.6%	36 502	36.5%	25 121	20.2%	67 242	54.0%	31 211	51.2%	(19.5%)
Governance and Administration	1 100	1 734	204	18.6%	143	13.0%	161	9.3%	509	29.4%	1 111	72.3%	(85.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 100	1 734	204	18.6%	143	13.0%	161	9.3%	509	29.4%	1 111	72.3%	(85.5%)
Community and Public Safety	6 500	1 600	-	-	21	.3%	-	-	21	1.3%	-	-	-
Community & Social Services	6 500	600	-	-	21	.3%	-	-	21	3.5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79 381	96 993	3 973	5.0%	33 330	42.0%	20 641	21.3%	57 944	59.7%	26 315	52.3%	(21.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	26.3%	-
Road Transport	79 381	96 993	3 973	5.0%	33 330	42.0%	20 641	21.3%	57 944	59.7%	26 315	52.8%	(21.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 000	24 128	1 442	11.1%	3 007	23.1%	4 319	17.9%	8 768	36.3%	3 785	40.5%	14.1%
Electricity	13 000	23 228	1 442	11.1%	3 007	23.1%	4 319	18.6%	8 768	37.7%	3 286	35.4%	31.4%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	900	-	-	-	-	-	-	-	-	499	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	382 096	393 221	155 222	40.6%	132 333	34.6%	143 097	36.4%	430 652	109.5%	144 264	95.7%	(.8%)
Property rates, penalties and collection charges	24 349	23 557	5 927	24.3%	3 952	16.2%	4 254	18.1%	14 133	60.0%	4 646	75.2%	(8.5%)
Service charges	62 870	63 020	18 804	29.9%	14 474	23.0%	18 507	29.4%	51 785	82.2%	14 522	61.4%	27.4%
Other revenue	10 523	7 100	33 576	319.1%	18 661	177.3%	42 508	598.7%	94 745	1 334.5%	44 235	519.8%	(3.9%)
Government - operating	216 652	216 652	89 442	41.3%	72 478	33.5%	53 984	24.9%	215 904	99.7%	46 019	98.9%	17.3%
Government - capital	63 102	77 739	6 368	10.1%	21 747	34.5%	22 004	28.3%	50 119	64.5%	33 099	62.4%	(33.5%)
Interest	4 600	5 153	1 105	24.0%	1 020	22.2%	1 840	35.7%	3 965	77.0%	1 742	45.2%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 133)	(287 824)	(114 743)	40.0%	(96 306)	33.5%	(109 412)	38.0%	(320 461)	111.3%	(63 367)	93.9%	72.7%
Suppliers and employees	(283 833)	(285 924)	(68 449)	24.1%	(96 120)	33.9%	(109 206)	38.2%	(273 775)	95.8%	(63 049)	94.5%	73.2%
Finance charges	-	-	(12 919)	-	-	-	-	-	(12 919)	-	-	-	-
Transfers and grants	(3 300)	(1 900)	(33 375)	1 011.4%	(186)	5.6%	(206)	10.9%	(33 767)	1 777.2%	(318)	35.2%	(35.1%)
Net Cash from/(used) Operating Activities	94 963	105 397	40 479	42.6%	36 027	37.9%	33 685	32.0%	110 191	104.5%	80 897	99.3%	(58.4%)
Cash Flow from Investing Activities													
Receipts	-	35 086	30 141	-	-	-	126	.4%	30 267	86.3%	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 846	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	33 239	-	-	-	-	126	.4%	126	.4%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	30 141	-	-	-	-	-	30 141	-	-	-	-
Payments	(99 981)	(124 455)	(6 310)	6.3%	(38 906)	38.9%	(28 385)	22.8%	(73 601)	59.1%	(29 240)	43.0%	(2.9%)
Capital assets	(99 981)	(124 455)	(6 310)	6.3%	(38 906)	38.9%	(28 385)	22.8%	(73 601)	59.1%	(29 240)	43.0%	(2.9%)
Net Cash from/(used) Investing Activities	(99 981)	(89 369)	23 831	(23.8%)	(38 906)	38.9%	(28 259)	31.6%	(43 334)	48.5%	(29 240)	43.5%	(3.4%)
Cash Flow from Financing Activities													
Receipts	500	2 597	760	152.0%	51	10.1%	462	17.8%	1 272	49.0%	(44)	(393.8%)	(1 158.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	2 597	760	152.0%	51	10.1%	462	17.8%	1 272	49.0%	(44)	(393.8%)	(1 158.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	500	2 597	760	152.0%	51	10.1%	462	17.8%	1 272	49.0%	(44)	(393.8%)	(1 158.0%)
Net Increase/(Decrease) in cash held	(4 518)	18 625	65 070	(1 440.1%)	(2 829)	62.6%	5 888	31.6%	68 129	365.8%	51 613	272.1%	(88.6%)
Cash/cash equivalents at the year begin:	30 150	24 567	24 567	81.5%	89 637	297.3%	86 808	353.3%	24 567	100.0%	56 902	100.4%	52.6%
Cash/cash equivalents at the year end:	25 631	43 192	89 637	349.7%	86 808	338.7%	92 696	214.6%	92 696	214.6%	108 515	174.7%	(14.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 315	72.2%	1 885	25.6%	707	9.6%	(548)	(7.4%)	7 359	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 928	7.7%	950	3.8%	753	3.0%	21 312	85.4%	24 943	48.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	309	16.2%	130	6.8%	64	3.3%	1 401	73.6%	1 905	3.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	6.5%	11	1.1%	17	1.7%	905	90.7%	997	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 227	7.6%	970	6.0%	680	4.2%	13 263	82.2%	16 140	31.4%	-	-	-	-
Total By Income Source	8 845	17.2%	3 946	7.7%	2 221	4.3%	36 333	70.8%	51 345	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 026	19.6%	835	15.9%	441	8.4%	2 939	56.1%	5 241	10.2%	-	-	-	-
Commercial	4 154	31.8%	1 294	9.9%	596	4.6%	7 031	53.8%	13 076	25.5%	-	-	-	-
Households	2 571	13.2%	1 161	6.0%	688	3.5%	14 987	77.2%	19 408	37.8%	-	-	-	-
Other	1 093	8.0%	656	4.8%	496	3.6%	11 376	83.5%	13 620	26.5%	-	-	-	-
Total By Customer Group	8 845	17.2%	3 946	7.7%	2 221	4.3%	36 333	70.8%	51 345	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs R. Maredi	013 262 3056
Financial Manager	Mr P G Mapheto	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	302 787	303 287	114 863	37.9%	91 030	30.1%	75 468	24.9%	281 361	92.8%	65 259	90.0%	15.6%
Property rates	32 828	31 834	7 958	24.2%	7 958	24.2%	7 958	25.0%	23 875	75.0%	7 460	74.7%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	115	38	39.6%	18	19.0%	23	19.7%	78	68.0%	13	42.9%	76.6%
Interest earned - external investments	12 702	11 702	1 755	13.8%	1 820	14.3%	2 176	18.6%	5 751	49.1%	1 459	47.2%	49.1%
Interest earned - outstanding debtors	17 998	20 498	4 263	23.7%	5 415	30.1%	6 025	29.4%	15 702	76.6%	4 391	76.1%	37.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	525	579	7	1.3%	5	1.0%	6	1.1%	19	3.2%	21	17.9%	(70.6%)
Licences and permits	5 159	4 909	1 104	21.4%	952	18.5%	1 148	23.4%	3 205	65.3%	1 141	70.8%	.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	232 170	232 670	98 932	42.6%	74 755	32.2%	57 815	24.8%	231 502	99.5%	50 535	94.1%	14.4%
Other own revenue	1 310	980	806	61.5%	106	8.1%	317	32.3%	1 229	125.4%	239	517.6%	32.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 615	254 911	45 997	20.1%	46 887	20.5%	53 019	20.8%	145 903	57.2%	42 366	51.7%	25.1%
Employee related costs	66 047	55 003	12 511	18.9%	12 203	18.5%	12 888	23.4%	37 602	68.4%	11 899	64.1%	8.3%
Remuneration of councillors	19 909	19 909	4 389	22.0%	4 586	23.0%	5 115	25.7%	14 090	70.8%	4 156	67.4%	23.1%
Debt impairment	18 935	30 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 616	16 616	4 154	25.0%	4 072	24.5%	4 038	24.3%	12 264	73.8%	2 711	70.4%	48.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 000	60 220	5 410	12.6%	8 533	19.8%	12 553	20.8%	26 496	44.0%	14 160	43.0%	(11.3%)
Transfers and grants	-	-	-	-	1 420	-	81	-	1 501	-	310	-	(73.9%)
Other expenditure	64 107	73 163	19 533	30.5%	16 073	25.1%	18 345	25.1%	53 950	73.7%	9 130	53.2%	100.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 172	48 376	68 866		44 143		22 449		135 459		22 893		
Transfers recognised - capital	59 950	59 950	24 356	40.6%	22 150	36.9%	7 928	13.2%	54 433	90.8%	10 242	54.9%	(22.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	134 122	108 326	93 222		66 293		30 377		189 892		33 135		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	134 122	108 326	93 222		66 293		30 377		189 892		33 135		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	134 122	108 326	93 222		66 293		30 377		189 892		33 135		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	134 122	108 326	93 222		66 293		30 377		189 892		33 135		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	134 040	151 140	44 629	33.3%	45 581	34.0%	12 414	8.2%	102 625	67.9%	19 675	46.0%	(36.9%)
National Government	59 950	-	44 629	74.4%	22 150	36.9%	3 828	-	70 607	-	19 675	117.3%	(80.5%)
Provincial Government	-	151 140	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	74 090	-	-	-	23 431	31.6%	8 586	-	32 018	-	-	-	(100.0%)
Transfers recognised - capital	134 040	151 140	44 629	33.3%	45 581	34.0%	12 414	8.2%	102 625	67.9%	19 675	77.7%	(36.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	134 040	151 140	44 629	33.3%	45 581	34.0%	12 414	8.2%	102 625	67.9%	19 675	46.0%	(36.9%)
Governance and Administration	9 550	11 350	1 518	15.9%	5 262	55.1%	1 214	10.7%	7 994	70.4%	1 926	46.6%	(37.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 300	7 300	417	5.7%	4 325	59.2%	152	2.1%	4 894	67.0%	1 460	40.5%	(89.6%)
Corporate Services	2 250	4 050	1 101	48.9%	937	41.6%	1 061	26.2%	3 099	76.5%	467	75.2%	127.4%
Community and Public Safety	1 000	500	-	-	-	-	-	-	-	-	1 877	89.8%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	500	-	-	-	-	-	-	-	-	1 877	89.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	121 390	137 190	43 111	35.5%	40 319	33.2%	10 532	7.7%	93 962	68.5%	15 872	45.5%	(33.6%)
Planning and Development	4 700	3 700	236	5.0%	95	2.0%	1 485	40.1%	1 816	49.1%	-	-	(100.0%)
Road Transport	116 690	133 490	42 875	36.7%	40 224	34.5%	9 047	6.8%	92 146	69.0%	15 872	47.1%	(43.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 100	2 100	-	-	-	-	669	31.9%	669	31.9%	-	41.1%	(100.0%)
Electricity	2 100	2 100	-	-	-	-	669	31.9%	669	31.9%	-	148.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	348 337	349 782	132 393	38.0%	95 735	27.5%	110 074	31.5%	338 203	96.7%	116 849	98.5%	(5.8%)
Property rates, penalties and collection charges	16 414	19 395	2 447	14.9%	1 031	6.3%	1 074	5.5%	4 552	23.5%	580	31.5%	85.2%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 101	15 749	8 797	32.5%	1 129	4.2%	13 001	82.6%	22 927	145.6%	43 978	148.3%	(70.4%)
Government - operating	232 170	232 670	98 196	42.3%	73 795	31.8%	57 463	24.7%	229 454	98.6%	49 849	100.0%	15.3%
Government - capital	59 950	60 220	20 630	34.4%	17 960	30.0%	36 360	60.4%	74 950	124.5%	20 983	85.2%	73.3%
Interest	12 702	21 748	2 324	18.3%	1 820	14.3%	2 176	10.0%	6 320	29.1%	1 459	47.2%	49.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 064)	(240 917)	(41 843)	21.7%	(43 909)	22.7%	(62 268)	25.8%	(148 020)	61.4%	(39 399)	68.9%	58.0%
Suppliers and employees	(193 064)	(240 917)	(41 843)	21.7%	(43 909)	22.7%	(62 268)	25.8%	(148 020)	61.4%	(39 399)	68.9%	58.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	155 273	108 865	90 550	58.3%	51 826	33.4%	47 806	43.9%	190 183	174.7%	77 450	146.6%	(38.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 843)	(150 770)	(32 888)	20.3%	(58 283)	36.0%	(22 630)	15.0%	(113 801)	75.5%	(19 675)	46.0%	15.0%
Capital assets	(161 843)	(150 770)	(32 888)	20.3%	(58 283)	36.0%	(22 630)	15.0%	(113 801)	75.5%	(19 675)	46.0%	15.0%
Net Cash from/(used) Investing Activities	(161 843)	(150 770)	(32 888)	20.3%	(58 283)	36.0%	(22 630)	15.0%	(113 801)	75.5%	(19 675)	46.0%	15.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 570)	(41 905)	57 662	(877.7%)	(6 457)	98.3%	25 177	(60.1%)	76 381	(182.3%)	57 775	(111.6%)	(56.4%)
Cash/cash equivalents at the year begin:	58 501	112 117	112 117	191.6%	169 779	290.2%	163 322	145.7%	112 117	100.0%	116 543	73.1%	40.1%
Cash/cash equivalents at the year end:	51 932	70 212	169 779	326.9%	163 322	314.5%	188 499	268.5%	188 499	268.5%	174 318	298.0%	8.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 603	16.1%	4 288	5.9%	4 199	5.8%	52 043	72.1%	72 133	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 603	16.1%	4 288	5.9%	4 199	5.8%	52 043	72.1%	72 133	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 329	26.9%	3 655	10.5%	3 553	10.2%	18 191	52.4%	34 727	48.1%	-	-	-	-
Commercial	2 274	6.1%	634	1.7%	646	1.7%	33 852	90.5%	37 406	51.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 603	16.1%	4 288	5.9%	4 199	5.8%	52 043	72.1%	72 133	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 348	100.0%	-	-	-	-	-	-	1 348	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 348	100.0%	-	-	-	-	-	-	1 348	100.0%

Contact Details

Municipal Manager	Mr ME Moropa	013 265 8600
Financial Manager	Ms RM Lamola	013 265 8623

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO (LIM474)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	107 396	8 273	51 294	47.8%	19 866	18.5%	-	-	71 160	860.1%	22 624	95.2%	(100.0%)
Property rates	9 720	-	2 412	24.8%	1 608	16.5%	-	-	4 020	-	2 412	80.4%	(100.0%)
Property rates - penalties and collection charges	416	-	-	-	70	16.9%	-	-	70	-	76	650.1%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 080	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	206	3 930	968	471.0%	19	9.3%	-	-	988	25.1%	787	665.6%	(100.0%)
Rental of facilities and equipment	274	149	14	5.3%	6	2.1%	-	-	20	13.6%	43	35.9%	(100.0%)
Interest earned - external investments	1 239	1 339	-	-	412	33.3%	-	-	412	30.8%	520	48.3%	(100.0%)
Interest earned - outstanding debtors	80	-	-	-	41	51.8%	-	-	41	-	-	429.5%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	1 200	35	5.9%	-	-	-	-	35	2.9%	330	106.0%	(100.0%)
Licences and permits	2 250	-	320	14.2%	409	18.2%	-	-	729	-	672	72.4%	(100.0%)
Agency services	346	-	22	6.4%	-	-	-	-	22	-	187	78.6%	(100.0%)
Transfers recognised - operational	88 095	60	47 250	53.6%	16 654	18.9%	-	-	63 904	106 507.4%	16 242	99.1%	(100.0%)
Other own revenue	90	1 595	272	302.1%	646	717.6%	-	-	918	57.5%	1 355	117.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	102 347	94 184	18 686	18.3%	14 956	14.6%	-	-	33 642	35.7%	23 725	69.7%	(100.0%)
Employee related costs	36 989	36 972	9 324	25.2%	5 908	16.0%	-	-	15 232	41.2%	7 962	71.0%	(100.0%)
Remuneration of councillors	8 880	9 117	2 142	24.1%	1 444	16.3%	-	-	3 586	39.3%	2 385	77.0%	(100.0%)
Debt impairment	11 400	-	-	-	-	-	-	-	-	-	3 333	76.5%	(100.0%)
Depreciation and asset impairment	5 620	-	-	-	-	-	-	-	-	-	2 417	93.7%	(100.0%)
Finance charges	135	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	264	31.4%	(100.0%)
Other Materials	2 124	-	67	3.2%	48	2.3%	-	-	115	-	-	-	-
Contracted services	4 000	4 000	223	5.6%	346	8.7%	-	-	569	14.2%	289	61.7%	(100.0%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 199	44 095	6 931	22.2%	7 210	23.1%	-	-	14 141	32.1%	7 075	90.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 049	(85 911)	32 608		4 910		-		37 518		(1 101)		
Transfers recognised - capital	21 004	-	-	-	9 241	44.0%	-	-	9 241	-	12 301	71.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 052	(85 911)	32 608		14 151		-		46 759		11 200		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 052	(85 911)	32 608		14 151		-		46 759		11 200		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 052	(85 911)	32 608		14 151		-		46 759		11 200		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 052	(85 911)	32 608		14 151		-		46 759		11 200		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	26 521	45 095	6 094	23.0%	2 891	10.9%	-	-	8 985	19.9%	13 325	78.5%	(100.0%)
National Government	21 004	45 095	6 079	28.9%	2 823	13.4%	-	-	8 902	19.7%	3 430	43.2%	(100.0%)
Provincial Government	-	-	-	-	68	-	-	-	68	-	9 123	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 004	45 095	6 079	28.9%	2 891	13.8%	-	-	8 970	19.9%	12 553	87.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 517	-	8	.1%	-	-	-	-	8	-	772	30.4%	(100.0%)
Public contributions and donations	-	-	6	-	-	-	-	-	6	-	-	-	-
Capital Expenditure Standard Classification	26 521	45 095	6 094	23.0%	2 891	10.9%	-	-	8 985	19.9%	13 325	78.5%	(100.0%)
Governance and Administration	1 650	2 300	40	2.4%	635	38.5%	-	-	675	29.3%	243	17.6%	(100.0%)
Executive & Council	-	200	14	-	617	-	-	-	631	315.4%	41	15.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	9	7.3%	(100.0%)
Corporate Services	1 650	2 100	25	1.5%	19	1.1%	-	-	44	2.1%	193	19.5%	(100.0%)
Community and Public Safety	5 750	7 790	593	10.3%	68	1.2%	-	-	661	8.5%	8 749	93.3%	(100.0%)
Community & Social Services	5 750	7 790	593	10.3%	68	1.2%	-	-	661	8.5%	8 749	93.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 121	35 004	5 461	28.6%	2 187	11.4%	-	-	7 649	21.9%	4 333	65.6%	(100.0%)
Planning and Development	19 121	35 004	5 461	28.6%	2 187	11.4%	-	-	7 649	21.9%	4 333	65.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	112 725	80 081	38 851	34.5%	29 108	25.8%	-	-	67 959	84.9%	3 070	61.0%	(100.0%)
Property rates, penalties and collection charges	407	646	2 412	592.6%	1 678	412.3%	-	-	4 090	633.2%	97	42.6%	(100.0%)
Service charges	614	324	968	157.8%	651	106.1%	-	-	1 620	499.2%	49	39.9%	(100.0%)
Other revenue	2 434	1 687	696	28.6%	430	17.7%	-	-	1 126	66.8%	1 625	100.9%	(100.0%)
Government - operating	88 095	57 592	34 775	39.5%	19 098	21.7%	-	-	53 873	93.5%	653	72.2%	(100.0%)
Government - capital	19 953	19 042	-	-	6 797	34.1%	-	-	6 797	35.7%	-	18.0%	-
Interest	1 222	790	-	-	454	37.1%	-	-	454	57.4%	645	56.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 837)	(63 917)	(22 724)	29.2%	(12 837)	16.5%	-	-	(35 561)	55.6%	(20 950)	78.1%	(100.0%)
Suppliers and employees	(77 702)	(63 878)	(22 724)	29.2%	(12 837)	16.5%	-	-	(35 561)	55.7%	(17 182)	71.5%	(100.0%)
Finance charges	(135)	(39)	-	-	-	-	-	-	-	-	(417)	24.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(3 351)	-	(100.0%)
Net Cash from/(used) Operating Activities	34 888	16 164	16 128	46.2%	16 271	46.6%	-	-	32 399	200.4%	(17 880)	21.6%	(100.0%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 329)	(20 710)	(4 723)	14.6%	(4 198)	13.0%	-	-	(8 921)	43.1%	(5 329)	50.4%	(100.0%)
Capital assets	(32 329)	(20 710)	(4 723)	14.6%	(4 198)	13.0%	-	-	(8 921)	43.1%	(5 329)	50.4%	(100.0%)
Net Cash from/(used) Investing Activities	(32 329)	(20 710)	(4 723)	14.6%	(4 198)	13.0%	-	-	(8 921)	43.1%	(5 329)	50.4%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(63)	(95)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(63)	(95)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(63)	(95)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 496	(4 641)	11 405	456.9%	12 073	483.7%	-	-	23 477	(505.8%)	(23 209)	(71.6%)	(100.0%)
Cash/cash equivalents at the year begin:	1	12 436	66 251	6 507 913.9%	77 655	7 628 218.2%	-	-	66 251	532.7%	24 211	601.0%	(100.0%)
Cash/cash equivalents at the year end:	2 497	7 795	77 655	3 109.8%	89 728	3 593.3%	-	-	89 728	1 151.2%	1 002	12.2%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr N D Matumane	015 622 8001
Financial Manager	Mr Maredi MF	015 622 8011

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TUBATSE (LIM475)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	521 376	345 558	144 092	27.6%	99 619	19.1%	89 665	25.9%	333 376	96.5%	125 699	117.8%	(28.7%)
Property rates	67 700	72 200	35 825	52.9%	16 102	23.8%	17 491	24.2%	69 418	96.1%	9 738	101.8%	79.6%
Property rates - penalties and collection charges	6 000	-	2 286	38.1%	904	15.1%	-	-	3 190	-	1 329	123.4%	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	9 600	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 600	-	2 331	24.3%	2 406	25.1%	2 416	-	7 152	-	1 458	112.7%	65.6%
Service charges - other	-	-	(1 361)	-	(342)	-	1 703	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	500	-	36	7.3%	25	5.0%	25	-	86	-	71	50.0%	(65.0%)
Interest earned - external investments	3 300	6 300	1 302	39.5%	408	12.4%	2 160	34.3%	3 870	61.4%	-	8.6%	(100.0%)
Interest earned - outstanding debtors	700	8 700	311	44.5%	2 212	316.0%	5 968	68.6%	8 491	97.6%	191	145.3%	3 028.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	301	500	76	25.4%	109	36.3%	52	10.5%	238	47.6%	25	62.2%	113.3%
Licences and permits	7 802	7 602	2 001	25.7%	2 177	27.9%	(622)	(8.2%)	3 556	46.8%	1 242	52.0%	(150.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	412 924	238 686	100 975	24.5%	72 935	17.7%	57 828	24.2%	231 738	97.1%	111 384	135.6%	(48.1%)
Other own revenue	12 549	1 970	308	2.5%	2 684	21.4%	2 645	134.3%	5 636	286.2%	261	5.3%	914.6%
Gains on disposal of PPE	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	528 522	304 075	52 295	9.9%	57 576	10.9%	55 982	18.4%	165 854	54.5%	37 938	39.8%	47.6%
Employee related costs	112 203	114 053	23 807	21.2%	27 524	24.5%	24 167	21.2%	75 498	66.2%	14 420	58.1%	67.6%
Remuneration of councillors	18 330	18 330	4 560	24.9%	4 651	25.4%	5 453	29.7%	14 664	80.0%	2 842	67.5%	91.9%
Debt impairment	2 700	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	4 800	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 500	1 500	595	39.6%	-	-	-	-	595	39.6%	608	82.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	14 535	-	-	1 870	-	4 059	27.9%	5 930	40.8%	-	-	(100.0%)
Contracted services	29 200	28 600	5 038	17.3%	4 821	16.5%	4 276	15.0%	14 135	49.4%	3 273	50.9%	30.6%
Transfers and grants	-	-	25	-	-	-	(25)	-	(0)	-	-	-	(100.0%)
Other expenditure	359 789	122 257	18 272	5.1%	18 710	5.2%	18 051	14.8%	55 033	45.0%	16 795	27.2%	7.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 146)	41 482	91 796		42 043		33 684		167 522		87 761		
Transfers recognised - capital	214 459	139 459	64 983	30.3%	20 000	9.3%	13 158	9.4%	98 141	70.4%	59 145	47.1%	(77.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	207 313	180 941	156 779		62 043		46 842		265 663		146 906		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	207 313	180 941	156 779		62 043		46 842		265 663		146 906		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	207 313	180 941	156 779		62 043		46 842		265 663		146 906		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	207 313	180 941	156 779		62 043		46 842		265 663		146 906		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	-	372 200	2 910	-	16 603	-	103 310	27.8%	122 824	33.0%	9 043	18.0%	1 042.4%
National Government	-	256 880	2 910	-	8 171	-	100 535	39.1%	111 617	43.5%	9 043	28.5%	1 011.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	8 432	-	-	-	8 432	-	-	-	-
Transfers recognised - capital	-	256 880	2 910	-	16 603	-	100 535	39.1%	120 049	46.7%	9 043	28.5%	1 011.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	115 320	-	-	-	-	2 775	2.4%	2 775	2.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	-	372 200	2 910	-	16 603	-	103 310	27.8%	122 824	33.0%	9 043	18.0%	1 042.4%
Governance and Administration	-	900	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	900	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	15 431	-	-	1 600	-	2 775	18.0%	4 375	28.4%	1 392	3.8%	99.3%
Community & Social Services	-	15 431	-	-	1 600	-	2 775	18.0%	4 375	28.4%	1 392	33.8%	99.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	163 869	2 910	-	6 571	-	31 581	19.3%	41 063	25.1%	7 651	31.7%	312.8%
Planning and Development	-	107 324	244	-	-	-	-	-	244	.2%	1 716	64.9%	(100.0%)
Road Transport	-	56 544	2 666	-	6 571	-	31 581	55.9%	40 818	72.2%	5 935	28.9%	432.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	192 000	-	-	8 432	-	68 954	35.9%	77 386	40.3%	-	-	(100.0%)
Electricity	-	192 000	-	-	-	-	77 386	40.3%	77 386	40.3%	-	-	(100.0%)
Water	-	-	-	-	8 432	-	(8 432)	-	(0)	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	701 454	485 017	209 075	29.8%	46 972	6.7%	173 666	35.8%	429 713	88.6%	192 010	79.3%	(9.6%)
Property rates, penalties and collection charges	73 700	72 200	38 111	51.7%	18 633	25.3%	17 741	24.6%	74 485	103.2%	16 440	112.4%	7.9%
Service charges	9 600	9 600	970	10.1%	2 064	21.5%	2 416	25.2%	5 450	56.8%	2 184	126.8%	10.6%
Other revenue	21 151	10 072	2 422	11.5%	2 967	14.0%	5 858	58.2%	11 248	111.7%	2 494	29.1%	134.9%
Government - operating	378 544	238 686	100 975	26.7%	93	-	132 269	55.4%	233 337	97.8%	111 384	135.6%	18.8%
Government - capital	214 459	139 459	64 983	30.3%	20 000	9.3%	12 248	8.8%	97 231	69.7%	59 145	27.2%	(79.3%)
Interest	4 000	15 000	1 614	40.3%	3 215	80.4%	3 134	20.9%	7 962	53.1%	363	29.1%	764.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 281)	(299 275)	(51 643)	29.5%	(66 893)	38.2%	(58 630)	19.6%	(177 166)	59.2%	(53 991)	43.7%	8.6%
Suppliers and employees	(173 781)	(295 525)	(51 023)	29.4%	(46 111)	26.5%	(47 755)	16.2%	(144 889)	49.0%	(53 368)	43.1%	(10.5%)
Finance charges	(1 500)	(750)	(595)	39.6%	-	-	(595)	79.3%	(1 189)	158.6%	(608)	82.5%	(2.2%)
Transfers and grants	-	(3 000)	(25)	-	(20 782)	-	(10 281)	342.7%	(31 088)	1 036.3%	(15)	-	69 400.6%
Net Cash from/(used) Operating Activities	526 173	185 742	157 432	29.9%	(19 921)	(3.8%)	115 035	61.9%	252 547	136.0%	138 019	178.8%	(16.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 323 119)	(372 200)	(2 910)	.2%	(17 036)	1.3%	(89 448)	24.0%	(109 394)	29.4%	(12 321)	19.0%	626.0%
Capital assets	(1 323 119)	(372 200)	(2 910)	.2%	(17 036)	1.3%	(89 448)	24.0%	(109 394)	29.4%	(12 321)	19.0%	626.0%
Net Cash from/(used) Investing Activities	(1 323 119)	(372 200)	(2 910)	.2%	(17 036)	1.3%	(89 448)	24.0%	(109 394)	29.4%	(12 321)	19.0%	626.0%
Cash Flow from Financing Activities													
Receipts	-	-	1 195	-	-	-	-	-	1 195	-	313	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 195	-	-	-	-	-	1 195	-	313	-	(100.0%)
Payments	-	-	364	-	-	-	-	-	364	-	(396)	-	(100.0%)
Repayment of borrowing	-	-	364	-	-	-	-	-	364	-	(396)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	1 559	-	-	-	-	-	1 559	-	(83)	-	(100.0%)
Net Increase/(Decrease) in cash held	(796 946)	(186 458)	156 080	(19.6%)	(36 957)	4.6%	25 588	(13.7%)	144 711	(77.6%)	125 615	3 235.0%	(79.6%)
Cash/cash equivalents at the year begin:	-	197 255	-	-	156 080	-	119 124	60.4%	-	-	29 907	-	298.3%
Cash/cash equivalents at the year end:	(796 946)	10 797	156 080	(19.6%)	119 124	(14.9%)	144 711	1 340.3%	144 711	1 340.3%	155 522	3 235.0%	(7.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 702	3.7%	6 040	3.9%	4 317	2.8%	140 112	89.7%	156 171	94.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 291	12.9%	1 284	12.8%	952	9.5%	6 487	64.8%	10 014	6.0%	-	-	-	-
Total By Income Source	6 993	4.2%	7 324	4.4%	5 269	3.2%	146 599	88.2%	166 185	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 124	1.2%	1 271	1.4%	1 110	1.2%	90 533	96.3%	94 038	56.6%	-	-	-	-
Commercial	2 230	14.5%	2 179	14.2%	1 197	7.8%	9 771	63.5%	15 378	9.3%	-	-	-	-
Households	2 347	5.0%	2 590	5.5%	2 010	4.3%	39 807	85.1%	46 755	28.1%	-	-	-	-
Other	1 291	12.9%	1 284	12.8%	952	9.5%	6 487	64.8%	10 014	6.0%	-	-	-	-
Total By Customer Group	6 993	4.2%	7 324	4.4%	5 269	3.2%	146 599	88.2%	166 185	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	125	87.7%	18	12.3%	-	-	-	-	142	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	125	87.7%	18	12.3%	-	-	-	-	142	100.0%

Contact Details

Municipal Manager	Mr JNT Mohlala	013 231 1120
Financial Manager	Mr Tumelo Ratau	013 231 1226

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	685 318	685 318	245 527	35.8%	103 670	15.1%	28 614	4.2%	377 811	55.1%	287 392	63.5%	(90.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	38 910	38 910	9 256	23.8%	7 644	19.6%	18 027	46.3%	34 927	89.8%	12 162	66.6%	48.2%
Service charges - sanitation revenue	9 600	9 600	2 472	25.7%	1 782	18.6%	4 307	44.9%	8 561	89.2%	2 108	70.9%	104.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 000	8 000	1 327	16.6%	4 497	56.2%	2 230	27.9%	8 054	100.7%	1 041	66.8%	114.3%
Interest earned - outstanding debtors	3 500	3 500	1 710	48.9%	1 127	32.2%	3 233	92.4%	6 071	173.5%	1 690	75.8%	91.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	573 210	573 210	228 828	39.9%	82 864	14.5%	202	-	311 894	54.4%	202 278	71.2%	(99.9%)
Other own revenue	52 098	52 098	1 934	3.7%	5 755	11.0%	616	1.2%	8 305	15.9%	68 114	38.8%	(99.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	707 526	707 526	146 319	20.7%	253 675	35.9%	215 117	30.4%	615 111	86.9%	228 805	57.8%	(6.0%)
Employee related costs	297 433	297 433	69 935	23.5%	74 951	25.2%	72 751	24.5%	217 638	73.2%	89 283	78.1%	(18.5%)
Remuneration of councillors	11 162	11 162	3 233	29.0%	3 236	29.0%	5 519	49.4%	11 987	107.4%	3 578	69.7%	54.3%
Debt impairment	9 872	9 872	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	58 100	58 100	15 380	26.5%	15 344	26.4%	15 432	26.6%	46 156	79.4%	15 199	71.3%	1.5%
Finance charges	758	758	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	116 935	116 935	10 353	8.9%	52 059	44.5%	27 718	23.7%	90 130	77.1%	34 168	68.5%	(18.9%)
Other Materials	24 850	24 850	5 715	23.0%	14 308	57.6%	5 341	21.5%	25 364	102.1%	29 281	76.7%	(81.8%)
Contracted services	58 100	58 100	11 435	19.7%	21 853	37.6%	13 471	23.2%	46 759	80.5%	12 397	60.2%	8.7%
Transfers and grants	5 000	5 000	950	19.0%	1 848	37.0%	(19)	(.4%)	2 779	55.6%	1 064	59.2%	(101.8%)
Other expenditure	125 315	125 315	29 318	23.4%	70 075	55.9%	74 906	59.8%	174 298	139.1%	43 835	32.2%	70.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 208)	(22 208)	99 208		(150 005)		(186 503)		(237 300)		58 587		
Transfers recognised - capital	1 046 468	1 046 468	-	-	127 561	12.2%	182 953	17.5%	310 514	29.7%	162 040	31.2%	12.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 024 260	1 024 260	99 208		(22 443)		(3 550)		73 214		220 627		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 024 260	1 024 260	99 208		(22 443)		(3 550)		73 214		220 627		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 024 260	1 024 260	99 208		(22 443)		(3 550)		73 214		220 627		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 024 260	1 024 260	99 208		(22 443)		(3 550)		73 214		220 627		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	1 077 466	1 077 466	17 845	1.7%	99 692	9.3%	78 314	7.3%	195 851	18.2%	59 239	17.0%	32.2%
National Government	1 046 466	1 046 466	17 845	1.7%	90 979	8.7%	71 075	6.8%	179 899	17.2%	59 239	23.7%	20.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 046 466	1 046 466	17 845	1.7%	90 979	8.7%	71 075	6.8%	179 899	17.2%	59 239	23.7%	20.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	31 000	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	8 713	-	7 239	-	15 952	-	-	-	(100.0%)
Capital Expenditure Standard Classification	1 077 466	1 077 466	17 845	1.7%	99 692	9.3%	78 220	7.3%	195 757	18.2%	59 239	17.0%	32.0%
Governance and Administration	1 850	1 850	-	-	804	43.5%	1 795	97.0%	2 599	140.5%	255	11.2%	603.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	177	-	1 558	-	1 735	-	-	-	(100.0%)
Corporate Services	1 850	1 850	-	-	627	33.9%	237	12.8%	864	46.7%	255	11.2%	(7.2%)
Community and Public Safety	3 550	3 550	-	-	-	-	(250)	(7.0%)	(250)	(7.0%)	-	-	(100.0%)
Community & Social Services	3 550	3 550	-	-	-	-	(250)	(7.0%)	(250)	(7.0%)	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 072 066	1 072 066	17 845	1.7%	98 888	9.2%	76 674	7.2%	193 407	18.0%	58 984	17.1%	30.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	864 066	864 066	16 678	1.9%	99 555	11.5%	74 169	8.6%	190 402	22.0%	50 500	16.1%	46.9%
Waste Water Management	208 000	208 000	1 167	.6%	(667)	(.3%)	2 505	1.2%	3 005	1.4%	8 484	74.4%	(70.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 709 423	1 709 423	244 808	14.3%	295 376	17.3%	11 304	.7%	551 488	32.3%	316 799	52.9%	(96.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	31 532	31 532	11 728	37.2%	8 996	28.5%	9 045	28.7%	29 768	94.4%	7 665	68.1%	18.0%
Other revenue	48 463	48 463	2 329	4.8%	5 561	11.5%	126	.3%	8 015	16.5%	179 357	114.0%	(99.9%)
Government - operating	573 210	573 210	227 714	39.7%	73 892	12.9%	-	-	301 606	52.6%	127 413	71.6%	(100.0%)
Government - capital	1 046 468	1 046 468	-	-	201 750	19.3%	-	-	201 750	19.3%	-	18.8%	-
Interest	9 750	9 750	3 037	31.2%	5 177	53.1%	2 134	21.9%	10 348	106.1%	2 365	57.0%	(9.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(608 981)	(608 981)	(130 940)	21.5%	(252 946)	41.5%	(69 053)	11.3%	(452 939)	74.4%	(142 110)	55.5%	(51.4%)
Suppliers and employees	(603 223)	(603 223)	(129 990)	21.5%	(251 098)	41.6%	(69 825)	11.6%	(450 912)	74.8%	(141 326)	55.5%	(50.6%)
Finance charges	(758)	(758)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 000)	(5 000)	(951)	19.0%	(1 848)	37.0%	772	(15.4%)	(2 027)	40.5%	(784)	59.2%	(198.4%)
Net Cash from/(used) Operating Activities	1 100 442	1 100 442	113 867	10.3%	42 430	3.9%	(57 748)	(5.2%)	98 549	9.0%	174 689	49.8%	(133.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 090 106)	(1 090 106)	(7 884)	.7%	(109 653)	10.1%	(8 058)	.7%	(125 595)	11.5%	(41 878)	19.9%	(80.8%)
Capital assets	(1 090 106)	(1 090 106)	(7 884)	.7%	(109 653)	10.1%	(8 058)	.7%	(125 595)	11.5%	(41 878)	19.9%	(80.8%)
Net Cash from/(used) Investing Activities	(1 090 106)	(1 090 106)	(7 884)	.7%	(109 653)	10.1%	(8 058)	.7%	(125 595)	11.5%	(41 878)	20.8%	(80.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 100)	(1 100)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 236	9 236	105 983	1 147.5%	(67 223)	(727.8%)	(65 806)	(712.5%)	(27 046)	(292.8%)	132 811	473.0%	(149.5%)
Cash/cash equivalents at the year begin:	110 000	110 000	-	-	105 983	96.3%	38 760	35.2%	-	-	56 311	-	(31.2%)
Cash/cash equivalents at the year end:	119 236	119 236	105 983	88.9%	38 760	32.5%	(27 046)	(22.7%)	(27 046)	(22.7%)	189 122	473.0%	(114.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Mapule Mokoko	013 262 7312
Financial Manager	Ms M Mokono	013 262 7675

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	336 128	340 805	93 144	27.7%	91 439	27.2%	76 293	22.4%	260 876	76.5%	15 480	37.9%	392.9%
Property rates	39 348	39 348	(2 754)	(7.0%)	1 478	3.8%	1 508	3.8%	233	.6%	1 278	(11.1%)	18.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 898	24 898	794	3.2%	5 132	20.6%	3 668	14.7%	9 594	38.5%	3 441	38.7%	6.6%
Service charges - water revenue	6 621	6 594	1 257	19.0%	1 995	30.1%	6 231	94.5%	9 482	143.8%	2 766	87.1%	125.2%
Service charges - sanitation revenue	6 524	6 630	552	8.5%	1 699	26.0%	1 161	17.5%	3 411	51.5%	1 412	58.1%	(17.8%)
Service charges - refuse revenue	5 247	6 129	514	9.8%	1 578	30.1%	1 094	17.8%	3 186	52.0%	1 353	55.6%	(19.2%)
Service charges - other	-	-	3	-	0	-	419	-	422	-	(666)	-	(162.9%)
Rental of facilities and equipment	835	1 849	157	18.8%	534	63.9%	483	26.1%	1 173	63.4%	100	31.7%	380.3%
Interest earned - external investments	2 346	2 346	-	-	-	-	-	-	-	-	1 682	91.3%	(100.0%)
Interest earned - outstanding debtors	18 751	18 751	1 874	10.0%	6 149	32.8%	6 368	34.0%	14 392	76.8%	3 391	45.9%	87.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	249	49	16.3%	41	13.8%	42	16.8%	132	53.1%	55	59.7%	(24.2%)
Licences and permits	-	-	132	-	345	-	281	-	758	-	366	-	(23.3%)
Agency services	2 457	2 457	-	-	-	-	(0)	-	(0)	-	(0)	-	(87.5%)
Transfers recognised - operational	227 968	227 968	91 279	40.0%	72 368	31.7%	54 749	24.0%	218 396	95.8%	(215)	42.8%	(25 618.7%)
Other own revenue	834	3 587	(723)	(86.7%)	120	14.4%	193	5.4%	(410)	(11.4%)	515	132.6%	(62.5%)
Gains on disposal of PPE	-	-	11	-	-	-	97	-	108	-	-	-	(100.0%)
Operating Expenditure	382 939	365 769	58 537	15.3%	77 881	20.3%	80 104	21.9%	216 522	59.2%	49 557	33.0%	61.6%
Employee related costs	110 898	124 195	33 367	30.1%	32 455	29.3%	32 865	26.5%	98 687	79.5%	29 335	67.2%	12.0%
Remuneration of councillors	17 043	15 391	3 587	21.0%	3 547	20.8%	4 163	27.0%	11 297	73.4%	3 347	50.4%	24.4%
Debt impairment	30 070	30 407	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	66 975	45 670	-	-	-	-	-	-	-	-	-	-	-
Finance charges	977	977	6	.6%	-	-	11	1.1%	16	1.7%	-	-	(100.0%)
Bulk purchases	44 782	50 132	7 639	17.1%	16 049	35.8%	19 940	39.8%	43 628	87.0%	3 213	20.5%	520.6%
Other Materials	13 400	13 247	654	4.9%	3 601	26.9%	1 957	14.8%	6 213	46.9%	2 904	52.1%	(32.6%)
Contracted services	30 470	30 072	8 200	26.9%	11 856	38.9%	11 708	38.9%	31 763	105.6%	5 755	68.7%	103.5%
Transfers and grants	-	-	8	-	154	-	5	-	166	-	5	-	-
Other expenditure	68 324	55 679	5 076	7.4%	10 220	15.0%	9 455	17.0%	24 751	44.5%	4 998	31.8%	89.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 811)	(24 964)	34 608		13 558		(3 811)		44 355		(34 077)		
Transfers recognised - capital	-	-	-	-	12 500	-	-	-	12 500	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(46 811)	(24 964)	34 608		26 058		(3 811)		56 855		(34 077)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(46 811)	(24 964)	34 608		26 058		(3 811)		56 855		(34 077)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(46 811)	(24 964)	34 608		26 058		(3 811)		56 855		(34 077)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(46 811)	(24 964)	34 608		26 058		(3 811)		56 855		(34 077)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	64 287	58.5%	22 255	53.8%	1.9%
National Government	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	64 287	58.5%	22 255	56.9%	1.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	64 287	58.5%	22 255	56.9%	1.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	64 287	58.5%	22 255	53.8%	1.9%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	47.6%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	51.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	2 874	-	3 370	-	6 244	-	-	75.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	2 874	-	3 370	-	6 244	-	-	75.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 886	109 886	11 835	10.8%	14 575	13.3%	19 300	17.6%	45 709	41.6%	21 623	45.2%	(10.7%)
Electricity	5 000	5 000	5 634	112.7%	1 778	35.6%	-	-	7 411	148.2%	-	36.4%	-
Water	70 000	70 000	2 084	3.0%	9 022	12.9%	6 554	9.4%	17 660	25.2%	21 623	52.8%	(69.7%)
Waste Water Management	34 886	34 886	4 117	11.8%	3 775	10.8%	6 238	17.9%	14 131	40.5%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	6 507	-	6 507	-	-	-	(100.0%)
Other	-	-	12 334	-	-	-	-	-	12 334	-	632	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	398 340	398 340	149 392	37.5%	145 834	36.6%	110 362	27.7%	405 588	101.8%	118 055	88.6%	(6.5%)
Property rates, penalties and collection charges	25 576	25 576	4 246	16.6%	13 500	52.8%	3 473	13.6%	21 219	83.0%	1 489	26.5%	133.2%
Service charges	28 138	28 138	4 317	15.3%	5 656	20.1%	3 594	12.8%	13 567	48.2%	5 762	-	(37.6%)
Other revenue	4 426	4 426	2 104	47.5%	1 040	23.5%	1 066	24.1%	4 211	95.1%	820	-	30.0%
Government - operating	227 968	227 968	91 337	40.1%	72 438	31.8%	54 789	24.0%	218 565	95.9%	51 179	95.6%	7.1%
Government - capital	109 886	109 886	41 558	37.8%	47 050	42.8%	41 072	37.4%	129 680	118.0%	53 733	73.4%	(23.6%)
Interest	2 346	2 346	5 830	248.6%	6 149	262.2%	6 368	271.5%	18 348	782.2%	5 073	707.1%	25.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(285 893)	(285 893)	(101 147)	35.4%	(90 696)	31.7%	(75 903)	26.5%	(267 747)	93.7%	(38 531)	88.3%	97.0%
Suppliers and employees	(284 917)	(284 917)	(101 147)	35.5%	(90 542)	31.8%	(75 898)	26.6%	(267 588)	93.9%	(38 531)	88.5%	97.0%
Finance charges	(977)	(977)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(154)	-	(5)	-	(159)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	112 447	112 447	48 245	42.9%	55 137	49.0%	34 459	30.6%	137 841	122.6%	79 524	89.3%	(56.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(77 067)	70.1%	(22 255)	71.5%	1.9%
Capital assets	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(77 067)	70.1%	(22 255)	71.5%	1.9%
Net Cash from/(used) Investing Activities	(109 886)	(109 886)	(19 877)	18.1%	(34 520)	31.4%	(22 670)	20.6%	(77 067)	70.1%	(22 255)	71.5%	1.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 560	2 560	28 368	1 108.1%	20 617	805.3%	11 789	460.5%	60 775	2 373.9%	57 269	(1 924.1%)	(79.4%)
Cash/cash equivalents at the year begin:	1 457	1 457	3 932	269.9%	32 300	2 217.1%	52 917	3 632.2%	3 932	269.9%	(12 945)	100.0%	(508.8%)
Cash/cash equivalents at the year end:	4 017	4 017	32 300	804.1%	52 917	1 317.3%	64 706	1 610.8%	64 706	1 610.8%	44 324	256.2%	46.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 626	27.1%	1 213	7.1%	446	2.6%	10 798	63.2%	17 083	3.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 814	9.5%	1 207	6.3%	353	1.9%	15 659	82.3%	19 033	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 243	2.2%	6 097	2.1%	5 667	2.0%	268 019	93.7%	286 026	65.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	697	1.4%	671	1.4%	659	1.4%	46 476	95.8%	48 503	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	697	1.4%	671	1.4%	651	1.4%	46 060	95.8%	48 079	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	372	2.1%	356	2.0%	352	2.0%	16 623	93.9%	17 703	4.1%	-	-	-	-
Total By Income Source	14 448	3.3%	10 215	2.3%	8 128	1.9%	403 636	92.5%	436 427	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 212	7.2%	2 652	6.0%	2 221	5.0%	36 381	81.8%	44 467	10.2%	-	-	-	-
Commercial	1 657	4.3%	1 417	3.6%	1 062	2.7%	34 810	89.4%	38 946	8.9%	-	-	-	-
Households	9 579	2.7%	6 145	1.7%	4 845	1.4%	332 445	94.2%	353 014	80.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 448	3.3%	10 215	2.3%	8 128	1.9%	403 636	92.5%	436 427	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	544 172	582 572	173 963	32.0%	57 855	10.6%	134 050	23.0%	365 868	62.8%	89 127	71.2%	50.4%
Property rates	72 525	81 745	20 338	28.0%	13 660	18.8%	20 534	25.1%	54 532	66.7%	16 658	75.4%	23.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	192 159	204 916	51 444	26.8%	31 269	16.3%	46 251	22.6%	128 963	62.9%	40 214	76.7%	15.0%
Service charges - water revenue	53 631	44 611	11 867	22.1%	6 788	12.7%	13 462	30.2%	32 117	72.0%	5 922	66.4%	127.3%
Service charges - sanitation revenue	20 409	20 626	5 235	25.7%	3 531	17.3%	5 305	25.7%	14 071	68.2%	4 776	73.7%	11.1%
Service charges - refuse revenue	17 871	18 305	4 579	25.6%	3 050	17.1%	4 581	25.0%	12 210	66.7%	3 802	71.9%	20.5%
Service charges - other	13 853	2 261	635	4.6%	266	1.9%	399	17.6%	1 300	57.5%	252	12.6%	58.3%
Rental of facilities and equipment	2 392	2 180	569	23.8%	395	16.5%	478	21.9%	1 442	66.2%	502	74.2%	(4.7%)
Interest earned - external investments	200	900	10 167	5 083.6%	(10 113)	(5 056.5%)	-	-	54	6.0%	27	44.2%	(100.0%)
Interest earned - outstanding debtors	21 307	21 858	5 198	24.4%	3 721	17.5%	5 828	26.7%	14 747	67.5%	5 143	75.8%	13.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 546	5 611	2	.1%	2 183	141.2%	870	15.5%	3 055	54.4%	2 702	607.7%	(67.8%)
Licences and permits	4 000	3 600	625	15.6%	609	15.2%	694	19.3%	1 928	53.5%	2 036	54.8%	(65.9%)
Agency services	6 000	6 700	1 136	18.9%	1 092	18.2%	1 004	15.0%	3 232	48.2%	3 981	78.1%	(74.8%)
Transfers recognised - operational	121 233	152 357	60 084	49.6%	0	-	31 561	20.7%	91 645	60.2%	425	67.2%	7 332.9%
Other own revenue	16 547	15 402	1 751	10.6%	1 089	6.6%	2 628	17.1%	5 467	35.5%	2 127	58.1%	23.6%
Gains on disposal of PPE	500	1 500	333	66.7%	316	63.2%	456	30.4%	1 105	73.7%	561	94.5%	(18.8%)
Operating Expenditure	652 911	666 672	133 213	20.4%	66 760	10.2%	129 277	19.4%	329 249	49.4%	92 922	50.9%	39.1%
Employee related costs	154 738	151 421	35 436	22.9%	24 509	15.8%	37 654	24.9%	97 599	64.5%	36 303	77.1%	3.7%
Remuneration of councillors	12 394	12 349	2 948	23.8%	1 924	15.5%	3 379	27.4%	8 250	66.8%	2 665	68.6%	26.8%
Debt impairment	80 002	56 280	-	-	-	-	-	-	-	-	-	3.6%	-
Depreciation and asset impairment	60 344	80 659	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	10 597	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	193 004	212 240	60 591	31.4%	27 025	14.0%	51 151	24.1%	138 767	65.4%	20 610	36.2%	148.2%
Other Materials	34 102	33 422	6 629	19.4%	2 782	8.2%	7 439	22.3%	16 850	50.4%	3 810	60.7%	95.2%
Contracted services	63 514	67 029	17 202	27.1%	4 413	6.9%	19 554	29.2%	41 168	61.4%	16 600	73.2%	17.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 216	53 271	10 407	23.5%	6 107	13.8%	10 100	19.0%	26 614	50.0%	12 936	86.6%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(108 739)	(84 099)	40 750		(8 905)		4 773		36 619		(3 795)		
Transfers recognised - capital	61 066	61 066	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(47 673)	(23 033)	40 750		(8 905)		4 773		36 619		(3 795)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(47 673)	(23 033)	40 750		(8 905)		4 773		36 619		(3 795)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 673)	(23 033)	40 750		(8 905)		4 773		36 619		(3 795)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(47 673)	(23 033)	40 750		(8 905)		4 773		36 619		(3 795)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	89 900	61 066	289	.3%	3 254	3.6%	9 056	14.8%	12 600	20.6%	6 725	11.1%	34.7%
National Government	61 066	61 066	289	.5%	3 254	5.3%	9 056	14.8%	12 600	20.6%	6 725	14.7%	34.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	61 066	61 066	289	.5%	3 254	5.3%	9 056	14.8%	12 600	20.6%	6 725	14.7%	34.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	28 834	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	89 900	61 066	289	.3%	3 254	3.6%	9 056	14.8%	12 600	20.6%	6 725	11.1%	34.7%
Governance and Administration	28 834	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	28 834	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	1 036	-	1 036	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	1 036	-	1 036	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	1 258	-	1 258	-	-	2.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	1 258	-	1 258	-	-	2.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	61 066	61 066	289	.5%	3 254	5.3%	6 763	11.1%	10 306	16.9%	6 725	12.2%	.6%
Electricity	12 638	12 638	289	2.3%	1 917	15.2%	5 900	46.7%	8 106	64.1%	1 789	13.5%	229.8%
Water	48 428	48 428	-	-	1 337	2.8%	863	1.8%	2 200	4.5%	4 177	10.3%	(79.3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	758	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	511 624	571 878	159 056	31.1%	166 794	32.6%	119 892	21.0%	445 742	77.9%	82 515	68.8%	45.3%
Property rates, penalties and collection charges	54 393	80 871	16 115	29.6%	19 971	36.7%	14 798	18.3%	50 884	62.9%	14 769	14.4%	.2%
Service charges	237 854	290 719	64 190	27.0%	70 568	29.7%	60 392	20.8%	195 151	67.1%	52 200	-	15.7%
Other revenue	30 485	34 994	3 302	10.8%	4 949	16.2%	3 190	9.1%	11 440	32.7%	9 952	-	(67.9%)
Government - operating	121 233	121 233	60 084	49.6%	35 279	29.1%	31 124	25.7%	126 487	104.3%	425	67.2%	7 229.9%
Government - capital	61 066	21 304	-	-	38 738	63.4%	8 910	41.8%	47 648	223.7%	-	-	(100.0%)
Interest	6 592	22 758	15 365	233.1%	(4 208)	(63.8%)	1 478	6.5%	12 635	55.5%	5 170	352.0%	(71.4%)
Dividends	-	-	0	-	1 496	-	-	-	1 496	-	-	-	-
Payments	(507 060)	(667 234)	(133 213)	26.3%	(100 852)	19.9%	(129 279)	19.4%	(363 344)	54.5%	(164 443)	90.5%	(21.4%)
Suppliers and employees	(496 463)	(667 099)	(132 042)	26.6%	(97 048)	19.5%	(129 021)	19.3%	(358 110)	53.7%	(164 443)	91.1%	(21.5%)
Finance charges	(10 597)	(135)	(1 171)	11.1%	(3 804)	35.9%	(258)	190.8%	(5 233)	3 876.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 564	(95 356)	25 844	566.3%	65 942	1 445.0%	(9 387)	9.8%	82 398	(86.4%)	(81 928)	(117.6%)	(88.5%)
Cash Flow from Investing Activities													
Receipts	500	835	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	835	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 066)	(15 266)	(2 284)	3.7%	(13 696)	22.4%	(9 203)	60.3%	(25 184)	165.0%	(7 382)	27.8%	24.7%
Capital assets	(61 066)	(15 266)	(2 284)	3.7%	(13 696)	22.4%	(9 203)	60.3%	(25 184)	165.0%	(7 382)	27.8%	24.7%
Net Cash from/(used) Investing Activities	(60 566)	(14 431)	(2 284)	3.8%	(13 696)	22.6%	(9 203)	63.8%	(25 184)	174.5%	(7 382)	27.8%	24.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(2 337)	-	(420)	45.0%	(11.2%)
Repayment of borrowing	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(2 337)	-	(420)	45.0%	(11.2%)
Net Cash from/(used) Financing Activities	(1 789)	-	(743)	41.6%	(1 220)	68.2%	(373)	-	(2 337)	-	(420)	(20.4%)	(11.2%)
Net Increase/(Decrease) in cash held	(57 791)	(109 787)	22 816	(39.5%)	51 025	(88.3%)	(18 964)	17.3%	54 877	(50.0%)	(89 731)	653.4%	(78.9%)
Cash/cash equivalents at the year begin:	(11 135)	11 135	983	(8.8%)	23 798	(213.7%)	74 824	672.0%	983	8.8%	19 079	1 083.8%	292.2%
Cash/cash equivalents at the year end:	(68 927)	(98 652)	23 798	(34.5%)	74 824	(108.6%)	55 860	(56.6%)	55 860	(56.6%)	(70 652)	634.5%	(179.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 855	13.8%	1 605	2.5%	1 306	2.0%	52 332	81.6%	64 098	16.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 728	22.7%	1 411	2.2%	1 164	1.8%	47 672	73.4%	64 976	17.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 450	16.0%	1 888	3.6%	1 665	3.2%	40 698	77.2%	52 701	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 818	7.2%	736	1.9%	677	1.7%	34 669	89.1%	38 901	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 718	6.7%	684	1.7%	617	1.5%	36 716	90.1%	40 735	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 983	4.4%	1 931	2.1%	1 873	2.1%	82 761	91.4%	90 547	23.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 311	8.7%	574	2.2%	490	1.8%	23 189	87.3%	26 564	7.0%	-	-	-	-
Total By Income Source	43 862	11.6%	8 829	2.3%	7 792	2.1%	318 039	84.0%	378 521	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 535	19.7%	727	4.0%	710	3.9%	13 017	72.4%	17 989	4.8%	-	-	-	-
Commercial	15 918	20.0%	2 139	2.7%	1 651	2.1%	60 013	75.3%	79 721	21.1%	-	-	-	-
Households	22 838	8.6%	5 584	2.1%	5 092	1.9%	231 942	87.4%	265 455	70.1%	-	-	-	-
Other	1 570	10.2%	378	2.5%	340	2.2%	13 067	85.1%	15 355	4.1%	-	-	-	-
Total By Customer Group	43 862	11.6%	8 829	2.3%	7 792	2.1%	318 039	84.0%	378 521	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	11 958	12.7%	-	-	-	-	81 920	87.3%	93 878	26.1%
Bulk Water	6 302	2.7%	11 793	5.1%	34 465	14.8%	180 110	77.4%	232 670	64.6%
PAYE deductions	1 749	100.0%	-	-	-	-	-	-	1 749	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 198	100.0%	-	-	-	-	-	-	2 198	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 332	28.9%	369	4.6%	1 315	16.3%	4 060	50.3%	8 076	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 347	15.4%	6 371	29.2%	4 901	22.5%	7 171	32.9%	21 789	6.0%
Total	27 885	7.7%	18 533	5.1%	40 681	11.3%	273 261	75.8%	360 360	100.0%

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	362 118	397 150	116 517	32.2%	102 026	28.2%	88 540	22.3%	307 083	77.3%	51 544	71.8%	71.8%
Property rates	38 936	38 936	10 675	27.4%	10 148	26.1%	10 268	26.4%	31 090	79.8%	9 475	72.7%	8.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 279	99 279	24 917	25.1%	22 305	22.5%	21 680	21.8%	68 902	69.4%	22 179	73.3%	(2.2%)
Service charges - water revenue	14 334	14 334	5 123	35.7%	3 945	27.5%	3 659	25.5%	12 728	88.8%	3 102	94.7%	18.0%
Service charges - sanitation revenue	7 389	7 389	1 817	24.6%	1 885	25.5%	1 965	26.6%	5 667	76.7%	1 722	53.6%	14.1%
Service charges - refuse revenue	8 205	8 205	2 109	25.7%	2 163	26.4%	2 215	27.0%	6 486	79.1%	1 935	73.9%	14.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	798	798	127	16.0%	183	22.9%	128	16.1%	438	54.9%	136	47.6%	(6.0%)
Interest earned - external investments	1 449	500	178	12.3%	68	4.7%	149	29.7%	395	79.0%	374	77.0%	(60.2%)
Interest earned - outstanding debtors	7 783	7 783	956	12.3%	2 969	38.1%	3 173	40.8%	7 099	91.2%	2 599	90.9%	22.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 143	1 143	115	10.1%	74	6.4%	89	7.8%	278	24.4%	92	23.6%	(3.3%)
Licences and permits	40	40	21	51.8%	3	8.3%	5	13.2%	29	73.3%	9	57.0%	(44.5%)
Agency services	6 795	6 795	1 859	27.4%	1 850	27.2%	1 340	19.7%	5 049	74.3%	1 928	79.2%	(30.5%)
Transfers recognised - operational	161 926	196 407	63 255	39.1%	52 166	32.2%	39 132	19.9%	154 553	78.7%	967	74.0%	3 947.5%
Other own revenue	14 042	14 042	5 364	38.2%	3 888	27.7%	4 253	30.3%	13 505	96.2%	6 990	44.3%	(39.2%)
Gains on disposal of PPE	-	1 500	-	-	379	-	484	32.3%	862	57.5%	36	100.7%	1 226.7%
Operating Expenditure	423 174	443 655	83 451	19.7%	81 888	19.4%	114 836	25.9%	280 175	63.2%	68 127	54.0%	68.6%
Employee related costs	113 732	117 516	30 200	26.6%	31 025	27.3%	31 809	27.1%	93 034	79.2%	27 606	85.1%	15.2%
Remuneration of councillors	11 198	13 500	3 316	29.6%	3 321	29.7%	3 770	27.9%	10 406	77.1%	3 102	86.7%	21.5%
Debt impairment	28 699	28 699	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-
Finance charges	446	249	-	-	-	-	1 494	599.9%	1 494	599.9%	236	59.9%	534.1%
Bulk purchases	93 915	93 915	25 755	27.4%	12 179	13.0%	48 794	52.0%	86 728	92.3%	10 761	58.7%	353.4%
Other Materials	12 889	16 227	3 940	30.6%	3 632	28.2%	4 907	30.2%	12 478	76.9%	4 430	57.6%	10.8%
Contracted services	28 161	29 463	4 954	17.6%	9 787	34.8%	5 692	19.3%	20 433	69.4%	5 971	78.4%	(4.7%)
Transfers and grants	12 835	12 835	2 870	22.4%	2 601	20.3%	2 415	18.8%	7 885	61.4%	2 893	-	(16.5%)
Other expenditure	48 241	58 193	12 416	25.7%	19 345	40.1%	15 956	27.4%	47 716	82.0%	13 128	51.6%	21.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 056)	(46 505)	33 066		20 137		(26 296)		26 908		(16 583)		
Transfers recognised - capital	81 885	240 605	-	-	66 000	80.6%	60 430	25.1%	126 430	52.5%	-	34.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 829	194 100	33 066		86 137		34 134		153 338		(16 583)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	20 829	194 100	33 066		86 137		34 134		153 338		(16 583)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 829	194 100	33 066		86 137		34 134		153 338		(16 583)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 829	194 100	33 066		86 137		34 134		153 338		(16 583)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	92 932	240 605	27 798	29.9%	85 069	91.5%	32 759	13.6%	145 626	60.5%	15 489	47.5%	111.5%
National Government	81 885	97 072	27 479	33.6%	28 658	35.0%	24 845	25.6%	80 982	83.4%	14 271	53.3%	74.1%
Provincial Government	-	100 000	-	-	50 110	-	3 903	3.9%	54 013	54.0%	-	-	(100.0%)
District Municipality	-	4 000	-	-	4 000	-	-	-	4 000	100.0%	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 885	201 072	27 479	33.6%	82 768	101.1%	28 748	14.3%	138 995	69.1%	14 271	53.3%	101.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 048	39 534	320	2.9%	2 301	20.8%	4 011	10.1%	6 632	16.8%	1 218	18.6%	229.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	92 932	240 605	27 798	29.9%	85 069	91.5%	32 759	13.6%	145 626	60.5%	15 489	47.5%	111.5%
Governance and Administration	1 995	2 966	320	16.0%	139	7.0%	185	6.2%	643	21.7%	1 188	47.2%	(84.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 495	1 595	320	21.4%	135	9.1%	19	1.2%	474	29.7%	61	11.2%	(69.1%)
Corporate Services	500	1 371	-	-	4	.7%	166	12.1%	169	12.3%	1 127	102.0%	(85.3%)
Community and Public Safety	1 575	790	-	-	1 634	103.7%	121	15.3%	1 755	222.1%	-	-	(100.0%)
Community & Social Services	925	-	-	-	1 634	176.6%	121	-	1 755	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	790	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 060	30 853	1 964	8.9%	352	1.6%	3 496	11.3%	5 812	18.8%	1 832	77.1%	90.8%
Planning and Development	800	1 300	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 260	29 553	1 964	9.2%	352	1.7%	3 496	11.8%	5 812	19.7%	1 832	76.1%	90.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 302	205 996	25 515	37.9%	82 944	123.2%	28 957	14.1%	137 417	66.7%	12 469	40.5%	132.2%
Electricity	13 178	29 328	1 632	12.4%	4 572	34.7%	5 688	19.4%	11 893	40.6%	25	15.2%	22 493.0%
Water	52 924	166 687	22 743	43.0%	74 985	141.7%	18 153	10.9%	115 881	69.5%	9 867	51.0%	84.0%
Waste Water Management	1 200	9 981	1 140	95.0%	3 387	282.3%	5 116	51.3%	9 643	96.6%	2 554	32.1%	100.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	22		(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	8.1%	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	407 520	541 859	138 943	34.1%	207 131	50.8%	148 486	27.4%	494 560	91.3%	77 340	84.6%	92.0%
Property rates, penalties and collection charges	29 007	28 034	10 675	36.8%	10 148	35.0%	10 268	36.6%	31 090	110.9%	9 475	-	8.4%
Service charges	110 436	93 029	33 966	30.8%	30 298	27.4%	29 519	31.7%	93 784	100.8%	28 937	81.2%	2.0%
Other revenue	22 817	22 817	7 486	32.8%	5 998	26.3%	5 816	25.5%	19 299	84.6%	9 156	51.2%	(36.5%)
Government - operating	161 926	196 407	63 255	39.1%	52 166	32.2%	39 132	19.9%	154 553	78.7%	967	74.0%	3 947.5%
Government - capital	81 885	201 072	22 426	27.4%	105 484	128.8%	60 430	30.1%	188 340	93.7%	25 832	78.2%	133.9%
Interest	1 449	500	1 135	78.3%	3 037	209.7%	3 322	664.4%	7 494	1 498.8%	2 973	495.0%	11.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 416)	(331 626)	(83 451)	26.0%	(81 888)	25.5%	(114 836)	34.6%	(280 175)	84.5%	(68 127)	68.1%	68.6%
Suppliers and employees	(308 135)	(318 543)	(80 581)	26.2%	(79 288)	25.7%	(110 927)	34.8%	(270 796)	85.0%	(64 998)	69.0%	70.7%
Finance charges	(446)	(249)	-	-	-	-	(1 494)	599.9%	(1 494)	599.9%	(236)	59.9%	534.1%
Transfers and grants	(12 835)	(12 835)	(2 870)	22.4%	(2 601)	20.3%	(2 415)	18.8%	(7 885)	61.4%	(2 893)	48.2%	(16.5%)
Net Cash from/(used) Operating Activities	86 104	210 233	55 493	64.4%	125 243	145.5%	33 650	16.0%	214 385	102.0%	9 213	203.4%	265.3%
Cash Flow from Investing Activities													
Receipts	-	17 745	-	-	379	-	484	2.7%	862	4.9%	36	100.7%	1 226.7%
Proceeds on disposal of PPE	-	1 500	-	-	379	-	484	32.3%	862	57.5%	36	100.7%	1 226.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	16 245	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 932)	(240 605)	(27 798)	29.9%	(85 069)	91.5%	(32 759)	13.6%	(145 626)	60.5%	(15 489)	55.3%	111.5%
Capital assets	(92 932)	(240 605)	(27 798)	29.9%	(85 069)	91.5%	(32 759)	13.6%	(145 626)	60.5%	(15 489)	55.3%	111.5%
Net Cash from/(used) Investing Activities	(92 932)	(222 860)	(27 798)	29.9%	(84 690)	91.1%	(32 275)	14.5%	(144 764)	65.0%	(15 453)	55.3%	108.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 161)	(800)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 989)	(13 428)	27 694	(346.6%)	40 552	(507.6%)	1 375	(10.2%)	69 622	(518.5%)	(6 240)	(68.0%)	(122.0%)
Cash/cash equivalents at the year begin:	33 191	16 836	1 891	5.7%	29 585	89.1%	70 138	416.6%	1 891	11.2%	44 428	8.1%	57.9%
Cash/cash equivalents at the year end:	25 202	3 408	29 585	117.4%	70 138	278.3%	71 513	2 098.3%	71 513	2 098.3%	38 188	(266.2%)	87.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	857	3.7%	832	3.6%	718	3.1%	20 755	89.6%	23 162	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 189	13.1%	1 027	6.1%	925	5.5%	12 561	75.2%	16 701	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 354	5.5%	1 807	4.3%	1 614	3.8%	36 672	86.4%	42 447	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	538	3.0%	482	2.7%	397	2.2%	16 347	92.0%	17 764	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	702	2.3%	655	2.1%	618	2.0%	28 979	93.6%	30 954	16.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	4.3%	31	3.4%	30	3.2%	823	89.1%	923	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 176	6.5%	996	5.5%	983	5.5%	14 829	82.5%	17 984	9.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 952	6.0%	1 348	4.1%	886	2.7%	28 565	87.2%	32 751	17.9%	-	-	-	-
Total By Income Source	9 807	5.4%	7 177	3.9%	6 172	3.4%	159 531	87.3%	182 687	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	460	23.8%	368	19.1%	219	11.4%	881	45.7%	1 929	1.1%	-	-	-	-
Commercial	3 113	19.1%	1 552	9.5%	993	6.1%	10 622	65.2%	16 281	8.9%	-	-	-	-
Households	5 084	3.7%	4 336	3.2%	4 044	3.0%	122 335	90.1%	135 799	74.3%	-	-	-	-
Other	1 151	4.0%	920	3.2%	915	3.2%	25 692	89.6%	28 678	15.7%	-	-	-	-
Total By Customer Group	9 807	5.4%	7 177	3.9%	6 172	3.4%	159 531	87.3%	182 687	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 946	28.8%	8 078	29.3%	7 513	27.2%	4 063	14.7%	27 600	42.8%
Bulk Water	11 160	100.0%	-	-	-	-	-	-	11 160	17.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 243	100.0%	-	-	-	-	-	-	24 243	37.6%
Auditor-General	41	100.0%	-	-	-	-	-	-	41	.1%
Other	1 380	100.0%	-	-	-	-	-	-	1 380	2.1%
Total	44 769	69.5%	8 078	12.5%	7 513	11.7%	4 063	6.3%	64 424	100.0%

Contact Details

Municipal Manager	Mr MJS Mabuza	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	279 494	291 988	75 776	27.1%	72 481	25.9%	79 975	27.4%	228 232	78.2%	90 532	86.5%	(11.7%)
Property rates	35 376	38 376	14 638	41.4%	6 524	18.4%	7 006	18.3%	28 168	73.4%	5 279	68.9%	32.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 255	58 255	9 770	15.4%	13 474	21.3%	11 051	19.0%	34 295	58.9%	12 953	75.9%	(14.7%)
Service charges - water revenue	39 003	29 003	4 424	11.3%	6 606	16.9%	7 457	25.7%	18 488	63.7%	11 129	173.1%	(33.0%)
Service charges - sanitation revenue	12 527	12 527	3 170	25.3%	3 186	25.4%	3 185	25.4%	9 540	76.2%	3 011	67.9%	5.8%
Service charges - refuse revenue	8 512	8 512	1 863	21.9%	1 866	21.9%	1 864	21.9%	5 593	65.7%	1 772	58.1%	5.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	26	26	3	13.0%	6	22.9%	3	12.7%	13	48.6%	7	9.8%	(51.6%)
Interest earned - external investments	2 135	2 635	185	8.7%	1 177	55.1%	3 011	114.3%	4 372	165.9%	996	92.8%	202.2%
Interest earned - outstanding debtors	12 204	21 204	5 504	45.1%	5 587	45.8%	6 398	30.2%	17 489	82.5%	4 945	110.6%	29.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	187	578	(49)	(26.3%)	19	10.0%	9	1.5%	(22)	(3.8%)	13	57.1%	(36.2%)
Licences and permits	-	-	-	-	2 825	-	3 593	-	6 418	-	534	-	572.4%
Agency services	7 532	20 829	5 634	74.8%	2 186	29.0%	1 542	7.4%	9 362	44.9%	601	4.0%	156.7%
Transfers recognised - operational	97 655	97 655	30 122	30.8%	28 181	28.9%	34 266	35.1%	92 569	94.8%	47 506	88.7%	(27.9%)
Other own revenue	1 082	2 388	512	47.3%	845	78.0%	590	24.7%	1 947	81.6%	1 781	373.8%	(66.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Operating Expenditure	289 264	300 335	45 189	15.6%	83 643	28.9%	47 953	16.0%	176 785	58.9%	44 169	46.7%	8.6%
Employee related costs	79 289	79 929	17 919	22.6%	17 586	22.2%	18 388	23.0%	53 893	67.4%	17 566	60.9%	4.7%
Remuneration of councillors	7 586	7 586	1 761	23.2%	1 557	20.5%	1 876	24.7%	5 194	68.5%	1 523	50.6%	23.2%
Debt impairment	51 920	51 920	1 187	2.3%	16 028	30.9%	3	-	17 218	33.2%	316	30.3%	(99.0%)
Depreciation and asset impairment	30 045	32 045	-	-	17 783	59.2%	-	-	17 783	55.5%	-	-	-
Finance charges	734	-	(1)	(.1%)	-	-	-	-	(1)	-	-	-	-
Bulk purchases	54 751	50 851	10 990	20.1%	9 462	17.3%	11 686	23.0%	32 138	63.2%	8 603	62.9%	35.8%
Other Materials	16 332	19 050	2 273	13.9%	3 850	23.6%	3 064	16.1%	9 188	48.2%	807	27.5%	279.9%
Contracted services	12 038	14 368	2 117	17.6%	2 661	22.1%	2 295	16.0%	7 073	49.2%	1 264	58.9%	81.5%
Transfers and grants	6 454	2 285	1 290	20.0%	2 972	46.0%	2 615	114.5%	6 877	301.0%	1 160	28.9%	125.5%
Other expenditure	30 114	42 301	7 653	25.4%	11 745	39.0%	8 026	19.0%	27 423	64.8%	12 930	65.9%	(37.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(9 770)	(8 347)	30 588		(11 162)		32 021		51 447		46 363		
Transfers recognised - capital	37 511	-	-	-	-	-	-	-	-	-	4 438	14.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	32 741	(8 347)	30 588		(11 162)		32 021		51 447		50 801		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	32 741	(8 347)	30 588		(11 162)		32 021		51 447		50 801		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	32 741	(8 347)	30 588		(11 162)		32 021		51 447		50 801		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 741	(8 347)	30 588		(11 162)		32 021		51 447		50 801		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	44 640	44 640	5 295	11.9%	1 506	3.4%	14 854	33.3%	21 655	48.5%	15 746	55.7%	(5.7%)
National Government	38 040	38 040	5 295	13.9%	1 506	4.0%	14 392	37.8%	21 193	55.7%	15 746	56.7%	(8.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 040	38 040	5 295	13.9%	1 506	4.0%	14 392	37.8%	21 193	55.7%	15 746	56.7%	(8.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 600	6 600	-	-	-	-	462	7.0%	462	7.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 640	44 640	5 295	11.9%	1 506	3.4%	14 854	33.3%	21 655	48.5%	15 746	55.7%	(5.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	320	320	-	-	-	-	462	144.4%	462	144.4%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	320	320	-	-	-	-	462	144.4%	462	144.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	529	529	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	529	529	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 791	43 791	5 295	12.1%	1 506	3.4%	14 392	32.9%	21 193	48.4%	15 746	59.9%	(8.6%)
Electricity	13 148	13 148	-	-	1 474	11.2%	6 441	49.0%	7 915	60.2%	241	69.0%	2 567.1%
Water	16 500	16 500	194	1.2%	-	-	1 032	6.3%	1 226	7.4%	3 622	45.5%	(71.5%)
Waste Water Management	12 863	12 863	5 101	39.7%	32	.3%	6 919	53.8%	12 052	93.7%	11 883	64.7%	(41.8%)
Waste Management	1 280	1 280	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	240 114	240 364	63 972	26.6%	71 567	29.8%	73 420	30.5%	208 959	86.9%	81 445	83.2%	(9.9%)
Property rates, penalties and collection charges	19 457	19 457	4 049	20.8%	4 301	22.1%	4 497	23.1%	12 847	66.0%	5 182	15.1%	(13.2%)
Service charges	67 817	68 067	10 815	15.9%	17 129	25.3%	12 693	18.6%	40 638	59.7%	12 233	-	3.8%
Other revenue	8 827	8 827	4 987	56.5%	5 889	66.7%	5 737	65.0%	16 613	188.2%	1 423	-	303.3%
Government - operating	97 655	97 655	30 008	30.7%	31 193	31.9%	35 058	35.9%	96 259	98.6%	48 013	91.9%	(27.0%)
Government - capital	37 511	37 511	9 745	26.0%	11 276	30.1%	12 137	32.4%	33 158	88.4%	11 854	106.8%	2.4%
Interest	8 847	8 847	4 367	49.4%	1 779	20.1%	3 298	37.3%	9 445	106.8%	2 740	189.0%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(207 298)	(207 196)	(44 002)	21.2%	(49 831)	24.0%	(47 950)	23.1%	(141 783)	68.4%	(43 854)	66.5%	9.3%
Suppliers and employees	(200 110)	(200 008)	(42 713)	21.3%	(46 859)	23.4%	(45 335)	22.7%	(134 907)	67.5%	(42 694)	67.6%	6.2%
Finance charges	(734)	(734)	1	(.1%)	-	-	-	-	1	(.1%)	-	-	-
Transfers and grants	(6 454)	(6 454)	(1 290)	20.0%	(2 972)	46.0%	(2 615)	40.5%	(6 877)	106.6%	(1 160)	38.7%	125.5%
Net Cash from/(used) Operating Activities	32 816	33 168	19 970	60.9%	21 736	66.2%	25 470	76.8%	67 176	202.5%	37 591	219.3%	(32.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(17 079)	33.5%	(15 840)	55.8%	(6.2%)
Capital assets	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(17 079)	33.5%	(15 840)	55.8%	(6.2%)
Net Cash from/(used) Investing Activities	(37 511)	(50 928)	(718)	1.9%	(1 506)	4.0%	(14 854)	29.2%	(17 079)	33.5%	(15 840)	59.4%	(6.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 695)	(17 760)	19 251	(410.0%)	20 230	(430.9%)	10 616	(59.8%)	50 098	(282.1%)	21 751	(587.4%)	(51.2%)
Cash/cash equivalents at the year begin:	44 278	55 523	-	-	19 251	43.5%	39 482	71.1%	-	-	57 484	153.3%	(31.3%)
Cash/cash equivalents at the year end:	39 584	37 764	19 251	48.6%	39 482	99.7%	50 098	132.7%	50 098	132.7%	79 234	319.0%	(36.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	2 015	3.0%	1 975	2.9%	63 739	94.1%	67 729	23.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 722	11.6%	708	4.8%	12 381	83.6%	14 812	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	1 929	4.4%	1 386	3.1%	40 818	92.5%	44 132	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	961	2.8%	801	2.4%	32 212	94.8%	33 975	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	569	3.2%	462	2.6%	16 716	94.2%	17 748	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 189	3.1%	2 142	3.1%	65 532	93.8%	69 862	24.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 074	2.8%	(171)	(.5%)	36 813	97.6%	37 716	13.2%	-	-	-	-
Total By Income Source	-	-	10 459	3.7%	7 304	2.6%	268 211	93.8%	285 974	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	552	3.5%	250	1.6%	15 104	95.0%	15 906	5.6%	-	-	-	-
Commercial	-	-	624	4.4%	(385)	(2.7%)	14 048	98.3%	14 287	5.0%	-	-	-	-
Households	-	-	8 202	3.5%	6 791	2.9%	221 905	93.7%	236 898	82.8%	-	-	-	-
Other	-	-	1 080	5.7%	648	3.4%	17 155	90.8%	18 883	6.6%	-	-	-	-
Total By Customer Group	-	-	10 459	3.7%	7 304	2.6%	268 211	93.8%	285 974	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	4	100.0%	-	-	-	-	4	1.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	13.1%	196	59.6%	9	2.7%	81	24.6%	329	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	43	13.0%	200	60.0%	9	2.6%	81	24.4%	333	100.0%

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	596 469	596 469	115 690	19.4%	120 811	20.3%	63 608	10.7%	300 108	50.3%	106 438	57.2%	(40.2%)
Property rates	63 360	63 360	9 188	14.5%	9 125	14.4%	6 868	10.8%	25 182	39.7%	12 646	57.5%	(45.7%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	323 263	323 263	37 374	11.6%	63 712	19.7%	33 125	10.2%	134 211	41.5%	44 250	57.4%	(25.1%)
Service charges - water revenue	40 158	40 158	5 854	14.6%	5 522	13.8%	10 059	25.0%	21 435	53.4%	11 417	59.7%	(11.9%)
Service charges - sanitation revenue	22 495	22 495	3 530	15.7%	3 465	15.4%	3 568	15.9%	10 562	47.0%	5 674	50.8%	(37.1%)
Service charges - refuse revenue	14 642	14 642	2 375	16.2%	2 342	16.0%	2 276	15.5%	6 993	47.8%	3 368	66.3%	(32.4%)
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	566	566	168	29.6%	948	167.5%	155	27.4%	1 271	224.5%	417	125.8%	(62.8%)
Interest earned - external investments	194	194	10	5.1%	-	-	-	-	10	5.1%	-	6.3%	-
Interest earned - outstanding debtors	26 325	26 325	4 820	18.3%	7 573	28.8%	5 387	20.5%	17 780	67.5%	6 554	67.7%	(17.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	566	566	129	22.7%	182	32.2%	94	16.6%	405	71.5%	151	57.3%	(37.5%)
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 480	10 480	14 689	140.2%	2 163	20.6%	1 897	18.1%	18 750	178.9%	21 565	81.4%	(91.2%)
Transfers recognised - operational	88 079	88 079	37 124	42.1%	25 264	28.7%	-	-	62 388	70.8%	-	39.1%	-
Other own revenue	6 335	6 335	430	6.8%	514	8.1%	179	2.8%	1 123	17.7%	398	87.6%	(55.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	777 529	777 529	120 446	15.5%	69 485	8.9%	63 652	8.2%	253 583	32.6%	103 887	39.7%	(38.7%)
Employee related costs	131 667	131 667	22 555	17.1%	6 463	4.9%	22 349	17.0%	51 367	39.0%	27 351	64.5%	(18.3%)
Remuneration of councillors	7 640	7 640	2 034	26.6%	787	10.3%	2 087	27.3%	4 907	64.2%	2 336	62.5%	(10.7%)
Debt impairment	102 547	102 547	-	-	-	-	-	-	-	-	-	.1%	-
Depreciation and asset impairment	115 000	115 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	297 282	297 282	85 783	28.9%	43 873	14.8%	31 355	10.5%	161 011	54.2%	53 302	52.4%	(41.2%)
Other Materials	-	-	112	-	1 210	-	73	-	1 396	-	1 270	50.8%	(94.2%)
Contracted services	45 098	45 098	1 236	2.7%	6 401	14.2%	82	.2%	7 719	17.1%	6 503	46.1%	(98.7%)
Transfers and grants	3 642	3 642	-	-	-	-	-	-	-	-	137	14.0%	(100.0%)
Other expenditure	74 652	74 652	8 726	11.7%	10 752	14.4%	7 705	10.3%	27 184	36.4%	12 990	62.0%	(40.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(181 060)	(181 060)	(4 757)		51 326		(44)		46 525		2 550		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(181 060)	(181 060)	(4 757)		51 326		(44)		46 525		2 550		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(181 060)	(181 060)	(4 757)		51 326		(44)		46 525		2 550		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(181 060)	(181 060)	(4 757)		51 326		(44)		46 525		2 550		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(181 060)	(181 060)	(4 757)		51 326		(44)		46 525		2 550		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	29 678	29 678	3 965	13.4%	8 769	29.5%	1 937	6.5%	14 671	49.4%	7 837	32.4%	(75.3%)
National Government	29 678	29 678	3 949	13.3%	8 730	29.4%	1 923	6.5%	14 602	49.2%	7 583	47.4%	(74.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 678	29 678	3 949	13.3%	8 730	29.4%	1 923	6.5%	14 602	49.2%	7 583	33.2%	(74.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	15	-	39	-	15	-	69	-	254	21.8%	(94.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 678	29 678	3 965	13.4%	8 769	29.5%	1 937	6.5%	14 671	49.4%	7 837	32.4%	(75.3%)
Governance and Administration	-	-	15	-	39	-	15	-	69	-	254	21.8%	(94.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	15	-	39	-	15	-	69	-	254	21.8%	(94.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 173	1 173	97	8.2%	155	13.2%	-	-	251	21.4%	54	14.0%	(100.0%)
Community & Social Services	623	623	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	550	550	97	17.6%	155	28.1%	-	-	251	45.7%	54	25.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	640	-	-	-	-	-	640	-	257	38.4%	(100.0%)
Planning and Development	-	-	381	-	-	-	-	-	381	-	-	-	-
Road Transport	-	-	259	-	-	-	-	-	259	-	257	38.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 505	28 505	3 213	11.3%	8 575	30.1%	1 923	6.7%	13 711	48.1%	7 272	34.1%	(73.6%)
Electricity	1 700	1 700	1 733	101.9%	3 518	206.9%	-	-	5 251	308.9%	-	4.5%	-
Water	10 500	10 500	-	-	-	-	1 658	15.8%	1 658	15.8%	2 478	19.0%	(33.1%)
Waste Water Management	16 305	16 305	1 480	9.1%	5 058	31.0%	264	1.6%	6 802	41.7%	4 795	43.3%	(94.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	89.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	546 479	546 479	242 020	44.3%	227 621	41.7%	74 299	13.6%	543 939	99.5%	140 892	91.7%	(47.3%)
Property rates, penalties and collection charges	47 139	47 139	9 309	19.7%	8 183	17.4%	5 937	12.6%	23 429	49.7%	10 521	70.3%	(43.6%)
Service charges	360 871	360 871	72 328	20.0%	53 296	14.8%	32 331	9.0%	157 955	43.8%	54 138	58.5%	(40.3%)
Other revenue	17 953	17 953	110 738	616.8%	129 287	720.1%	35 357	196.9%	275 381	1 533.9%	48 249	-	(26.7%)
Government - operating	86 956	86 956	37 124	42.7%	25 264	29.1%	-	-	62 388	71.7%	-	70.3%	-
Government - capital	29 679	29 679	10 632	35.8%	10 492	35.4%	-	-	21 124	71.2%	26 934	78.7%	(100.0%)
Interest	3 880	3 880	1 889	48.7%	1 099	28.3%	674	17.4%	3 662	94.4%	1 049	11.9%	(35.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(702 030)	(702 030)	(265 333)	37.8%	(234 845)	33.5%	(93 413)	13.3%	(593 591)	84.6%	(142 086)	31.0%	(34.3%)
Suppliers and employees	(698 772)	(698 772)	(264 867)	37.9%	(234 699)	33.6%	(93 413)	13.4%	(592 979)	84.9%	(141 836)	30.9%	(34.1%)
Finance charges	(798)	(798)	(66)	8.2%	-	-	-	-	(66)	8.2%	-	-	-
Transfers and grants	(2 460)	(2 460)	(401)	16.3%	(145)	5.9%	-	-	(546)	22.2%	(250)	-	(100.0%)
Net Cash from/(used) Operating Activities	(155 551)	(155 551)	(23 313)	15.0%	(7 224)	4.6%	(19 115)	12.3%	(49 652)	31.9%	(1 195)	(3.6%)	1 500.0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 345)	(32 345)	(6 765)	20.9%	(10 960)	33.9%	(1 937)	6.0%	(19 662)	60.8%	(7 837)	33.1%	(75.3%)
Capital assets	(32 345)	(32 345)	(6 765)	20.9%	(10 960)	33.9%	(1 937)	6.0%	(19 662)	60.8%	(7 837)	33.1%	(75.3%)
Net Cash from/(used) Investing Activities	(32 345)	(32 345)	(6 765)	20.9%	(10 960)	33.9%	(1 937)	6.0%	(19 662)	60.8%	(7 837)	33.1%	(75.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(187 896)	(187 896)	(30 078)	16.0%	(18 184)	9.7%	(21 052)	11.2%	(69 314)	36.9%	(9 032)	(.5%)	133.1%
Cash/cash equivalents at the year begin:	36 881	36 881	63 609	172.5%	33 531	90.9%	15 347	41.6%	63 609	172.5%	45 913	59.5%	(66.6%)
Cash/cash equivalents at the year end:	(151 015)	(151 015)	33 531	(22.2%)	15 347	(10.2%)	(5 705)	3.8%	(5 705)	3.8%	36 881	(4.2%)	(115.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Linda Tshabalala	017 712 9613
Financial Manager	Mr Attie Morris	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	166 813	166 813	42 623	25.6%	37 077	22.2%	42 764	25.6%	122 465	73.4%	39 008	79.9%	9.6%
Property rates	9 767	9 767	1 161	11.9%	3 385	34.7%	3 393	34.7%	7 939	81.3%	1 576	66.8%	115.3%
Property rates - penalties and collection charges	-	-	1 188	-	-	-	-	-	1 188	-	787	-	(100.0%)
Service charges - electricity revenue	42 814	42 814	6 855	16.0%	9 160	21.4%	10 485	24.5%	26 500	61.9%	9 621	71.2%	9.0%
Service charges - water revenue	14 069	14 069	2 585	18.4%	3 868	27.5%	3 981	28.3%	10 434	74.2%	3 461	75.9%	15.0%
Service charges - sanitation revenue	13 148	13 148	2 474	18.8%	3 528	26.8%	3 591	27.3%	9 593	73.0%	3 098	74.5%	15.9%
Service charges - refuse revenue	5 299	5 299	890	16.8%	1 337	25.2%	1 344	25.4%	3 570	67.4%	1 271	75.1%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	212	36	16.9%	55	25.7%	56	26.5%	147	69.2%	49	75.4%	15.0%
Interest earned - external investments	524	524	-	-	123	23.5%	-	-	123	23.5%	-	25.1%	-
Interest earned - outstanding debtors	16 454	16 454	2 480	15.1%	3 946	24.0%	4 107	25.0%	10 534	64.0%	4 168	76.3%	(1.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 143	1 143	20	1.7%	114	10.0%	3	.2%	137	11.9%	20	13.2%	(87.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 258	3 258	777	23.9%	719	22.1%	902	27.7%	2 398	73.6%	819	77.3%	10.2%
Transfers recognised - operational	56 678	56 678	23 679	41.8%	10 470	18.5%	14 319	25.3%	48 468	85.5%	13 612	92.1%	5.2%
Other own revenue	2 247	2 247	479	21.3%	374	16.6%	581	25.9%	1 434	63.8%	525	86.9%	10.8%
Gains on disposal of PPE	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	210 606	210 606	31 472	14.9%	33 938	16.1%	63 299	30.1%	128 709	61.1%	40 934	49.9%	54.6%
Employee related costs	50 387	50 387	11 693	23.2%	12 068	24.0%	12 342	24.5%	36 103	71.7%	11 050	69.6%	11.7%
Remuneration of councillors	5 419	5 419	825	15.2%	424	7.8%	825	15.2%	2 075	38.3%	1 412	68.7%	(41.5%)
Debt impairment	48 170	48 170	1 070	2.2%	236	.5%	32 838	68.2%	34 144	70.9%	-	-	(100.0%)
Depreciation and asset impairment	36 091	36 091	-	-	-	-	-	-	-	-	-	-	-
Finance charges	338	338	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 863	39 863	12 282	30.8%	9 430	23.7%	8 927	22.4%	30 638	76.9%	8 273	68.0%	7.9%
Other Materials	4 371	4 371	-	-	-	-	-	-	-	-	406	13.1%	(100.0%)
Contracted services	7 159	7 159	-	-	-	-	342	4.8%	342	4.8%	424	29.8%	(19.3%)
Transfers and grants	4 169	4 169	726	17.4%	1 751	42.0%	1 419	34.0%	3 896	93.5%	12 800	-	(88.9%)
Other expenditure	14 639	14 639	4 876	33.3%	10 029	68.5%	6 607	45.1%	21 511	146.9%	6 569	76.4%	.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 794)	(43 794)	11 152		3 139		(20 535)		(6 244)		(1 926)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 794)	(43 794)	11 152		3 139		(20 535)		(6 244)		(1 926)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 794)	(43 794)	11 152		3 139		(20 535)		(6 244)		(1 926)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 794)	(43 794)	11 152		3 139		(20 535)		(6 244)		(1 926)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 794)	(43 794)	11 152		3 139		(20 535)		(6 244)		(1 926)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	9 357	15.8%	4 971	35.2%	(84.9%)
National Government	31 643	31 643	4 411	13.9%	4 197	13.3%	749	2.4%	9 357	29.6%	4 971	55.8%	(84.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	39.5%	-
District Municipality	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	9 357	15.8%	4 971	35.2%	(84.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 143	59 143	4 411	7.5%	4 197	7.1%	749	1.3%	9 357	15.8%	4 971	35.2%	(84.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 000	3 000	1 775	59.2%	2 862	95.4%	-	-	4 637	154.6%	821	28.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	38.2%	-
Road Transport	3 000	3 000	1 775	59.2%	2 862	95.4%	-	-	4 637	154.6%	821	15.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 643	52 643	2 636	5.0%	1 335	2.5%	749	1.4%	4 720	9.0%	4 150	49.4%	(81.9%)
Electricity	14 200	14 200	1 081	7.6%	977	6.9%	231	1.6%	2 289	16.1%	83	14.0%	176.1%
Water	24 000	24 000	-	-	-	-	-	-	-	-	64	177.3%	(100.0%)
Waste Water Management	14 443	14 443	1 555	10.8%	173	1.2%	519	3.6%	2 246	15.6%	3 592	38.5%	(85.6%)
Waste Management	-	-	-	-	185	-	-	-	185	-	409	78.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	158 811	158 811	50 620	31.9%	50 437	31.8%	39 700	25.0%	140 757	88.6%	51 098	69.4%	(22.3%)
Property rates, penalties and collection charges	5 372	5 372	609	11.3%	2 608	48.5%	1 625	30.3%	4 841	90.1%	836	-	94.3%
Service charges	46 795	46 795	9 118	19.5%	12 903	27.6%	12 245	26.2%	34 267	73.2%	11 889	66.8%	3.0%
Other revenue	16 189	16 189	9 241	57.1%	6 063	37.5%	4 767	29.4%	20 071	124.0%	9 457	-	(49.6%)
Government - operating	56 678	56 678	24 255	42.8%	9 540	16.8%	13 558	23.9%	47 353	83.5%	13 598	99.3%	(.3%)
Government - capital	31 643	31 643	6 960	22.0%	18 610	58.8%	6 945	21.9%	32 515	102.8%	15 085	30.8%	(54.0%)
Interest	2 134	2 134	437	20.5%	713	33.4%	559	26.2%	1 709	80.1%	232	142.6%	140.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 344)	(126 344)	(35 213)	27.9%	(34 723)	27.5%	(31 666)	25.1%	(101 603)	80.4%	(32 745)	80.6%	(3.3%)
Suppliers and employees	(121 837)	(121 837)	(35 213)	28.9%	(34 723)	28.5%	(31 666)	26.0%	(101 603)	83.4%	(32 745)	81.0%	(3.3%)
Finance charges	(338)	(338)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 169)	(4 169)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 466	32 466	15 407	47.5%	15 713	48.4%	8 034	24.7%	39 154	120.6%	18 353	48.0%	(56.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(9 357)	29.6%	(4 971)	36.5%	(84.9%)
Capital assets	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(9 357)	29.6%	(4 971)	36.5%	(84.9%)
Net Cash from/(used) Investing Activities	(31 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(749)	2.4%	(9 357)	29.6%	(4 971)	36.5%	(84.9%)
Cash Flow from Financing Activities													
Receipts	-	-	2	-	11	-	18	-	31	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	2	-	11	-	18	-	31	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	2	-	11	-	18	-	31	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	823	823	10 998	1 336.1%	11 527	1 400.3%	7 303	887.2%	29 828	3 623.5%	13 382	9.5%	(45.4%)
Cash/cash equivalents at the year begin:	1 119	1 119	22 580	2 017.9%	33 578	3 000.7%	45 105	4 030.9%	22 580	2 017.9%	3 084	96.8%	1 362.7%
Cash/cash equivalents at the year end:	1 942	1 942	33 578	1 728.9%	45 105	2 322.4%	52 408	2 698.4%	52 408	2 698.4%	16 466	(161.1%)	218.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 311	2.5%	720	1.4%	644	1.2%	49 021	94.8%	51 696	18.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 042	12.7%	761	3.2%	660	2.7%	19 558	81.4%	24 020	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 028	2.8%	896	2.5%	837	2.3%	33 711	92.4%	36 472	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 097	2.0%	716	1.3%	685	1.2%	53 300	95.5%	55 798	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	389	1.2%	367	1.2%	356	1.1%	29 997	96.4%	31 108	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	2.6%	8	1.8%	8	1.7%	432	93.8%	460	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 445	4.1%	1 355	3.9%	1 360	3.9%	30 811	88.1%	34 971	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	576	1.1%	353	.7%	300	.6%	50 965	97.6%	52 193	18.2%	-	-	-	-
Total By Income Source	8 899	3.1%	5 176	1.8%	4 849	1.7%	267 795	93.4%	286 719	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	53	2.1%	43	1.7%	46	1.8%	2 402	94.4%	2 545	.9%	-	-	-	-
Commercial	2 968	29.4%	417	4.1%	321	3.2%	6 392	63.3%	10 098	3.5%	-	-	-	-
Households	5 742	2.1%	4 625	1.7%	4 427	1.6%	258 207	94.6%	273 000	95.2%	-	-	-	-
Other	136	12.7%	92	8.5%	55	5.2%	793	73.7%	1 077	.4%	-	-	-	-
Total By Customer Group	8 899	3.1%	5 176	1.8%	4 849	1.7%	267 795	93.4%	286 719	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 252	100.0%	-	-	-	-	-	-	3 252	18.0%
Bulk Water	-	-	159	1.6%	-	-	9 945	98.4%	10 104	55.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	512	10.8%	151	3.2%	-	-	4 070	86.0%	4 733	26.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 764	20.8%	310	1.7%	-	-	14 015	77.5%	18 089	100.0%

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 620 570	1 846 095	439 206	27.1%	375 501	23.2%	382 435	20.7%	1 197 143	64.8%	330 732	69.7%	15.6%
Property rates	193 933	242 673	47 857	24.7%	46 520	24.0%	47 349	19.5%	141 726	58.4%	33 535	76.0%	41.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	509 983	557 250	122 254	24.0%	92 550	18.1%	93 162	16.7%	307 966	55.3%	98 339	62.1%	(5.3%)
Service charges - water revenue	322 732	390 786	77 309	24.0%	85 509	26.5%	79 858	20.4%	242 676	62.1%	75 819	71.8%	5.3%
Service charges - sanitation revenue	90 323	117 587	22 266	24.7%	24 643	27.3%	21 168	18.0%	68 078	57.9%	21 840	70.1%	(3.1%)
Service charges - refuse revenue	102 231	124 265	25 073	24.5%	24 621	24.1%	24 670	19.9%	74 364	59.8%	23 352	68.9%	5.6%
Service charges - other	-	0	0	-	-	-	(2)	(883.6%)	(2)	(842.2%)	-	-	(100.0%)
Rental of facilities and equipment	2 844	2 586	680	23.9%	1 460	51.4%	1 762	68.1%	3 902	150.9%	5 691	(90.9%)	(69.0%)
Interest earned - external investments	2 991	41 242	219	7.3%	5 071	169.5%	14 144	34.3%	19 434	47.1%	529	111.4%	2 575.0%
Interest earned - outstanding debtors	38 251	-	13 737	35.9%	9 051	23.7%	-	-	22 788	-	7 015	67.4%	(100.0%)
Dividends received	48	48	-	-	-	-	-	-	-	-	12	26.2%	(100.0%)
Fines	26 375	26 375	795	3.0%	1 063	4.0%	17 108	64.9%	18 966	71.9%	(8 532)	(27.4%)	(300.5%)
Licences and permits	5	7	0	5.1%	0	8.7%	-	-	1	10.8%	-	-	-
Agency services	31 660	31 660	20 683	65.3%	11 259	35.6%	(12 823)	(40.5%)	19 119	60.4%	34 194	245.1%	(137.5%)
Transfers recognised - operational	222 761	229 961	95 639	42.9%	61 958	27.8%	69 153	30.1%	226 749	98.6%	25 720	79.6%	168.9%
Other own revenue	21 434	21 654	7 467	34.8%	6 236	29.1%	13 726	63.4%	27 430	126.7%	8 576	97.1%	60.1%
Gains on disposal of PPE	55 000	60 000	5 226	9.5%	5 559	10.1%	13 161	21.9%	23 947	39.9%	4 642	33.3%	183.5%
Operating Expenditure	1 605 178	1 826 717	423 852	26.4%	295 965	18.4%	366 910	20.1%	1 086 728	59.5%	402 779	64.6%	(8.9%)
Employee related costs	414 430	423 566	101 871	24.6%	103 719	25.0%	104 575	24.7%	310 165	73.2%	96 324	76.0%	8.6%
Remuneration of councillors	19 675	19 675	4 343	22.1%	4 352	22.1%	5 115	26.0%	13 810	70.2%	4 114	70.8%	24.3%
Debt impairment	129 322	129 322	237	.2%	1	-	13 376	10.3%	13 615	10.5%	-	-	(100.0%)
Depreciation and asset impairment	190 337	152 986	-	-	-	-	28 610	18.7%	28 610	18.7%	-	-	(100.0%)
Finance charges	2 885	2 885	6 452	223.6%	6 291	218.0%	7 905	274.0%	20 648	715.7%	10 617	651.7%	(25.5%)
Bulk purchases	553 172	727 173	231 343	41.8%	112 642	20.4%	145 880	20.1%	489 865	67.4%	188 380	78.1%	(22.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 769	85 493	17 367	33.5%	15 728	30.4%	18 374	21.5%	51 469	60.2%	17 351	79.0%	5.9%
Transfers and grants	49 543	49 543	1 666	3.4%	3 077	6.2%	5 787	11.7%	10 530	21.3%	10 543	74.8%	(45.1%)
Other expenditure	194 046	236 075	60 573	31.2%	50 156	25.8%	37 287	15.8%	148 016	62.7%	75 450	98.2%	(50.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 392	19 377	15 354		79 536		15 525		110 415		(72 047)		
Transfers recognised - capital	84 588	115 588	22 237	26.3%	22 083	26.1%	26 194	22.7%	70 515	61.0%	22 963	82.6%	14.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 851)	(6 851)	-	-	-	-	(0)	-	(0)	-	(5 083)	(88.5%)	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	93 128	128 114	37 591		101 620		41 719		180 930		(54 167)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	93 128	128 114	37 591		101 620		41 719		180 930		(54 167)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 128	128 114	37 591		101 620		41 719		180 930		(54 167)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 128	128 114	37 591		101 620		41 719		180 930		(54 167)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	106 439	143 719	15 086	14.2%	16 028	15.1%	12 093	8.4%	43 207	30.1%	11 647	48.3%	3.8%
National Government	66 589	87 553	11 470	17.2%	15 118	22.7%	10 830	12.4%	37 419	42.7%	11 591	107.9%	(6.6%)
Provincial Government	-	31 000	287	-	910	-	-	-	1 197	3.9%	-	-	-
District Municipality	1 350	1 350	341	25.2%	-	-	-	-	341	25.2%	-	3.5%	-
Other transfers and grants	23 500	-	-	-	-	-	-	-	-	-	-	18.4%	-
Transfers recognised - capital	91 439	119 903	12 098	13.2%	16 028	17.5%	10 830	9.0%	38 956	32.5%	11 591	51.4%	(6.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 000	8 816	2 988	19.9%	-	-	9	.1%	2 996	34.0%	55	8.2%	(84.1%)
Public contributions and donations	-	15 000	-	-	-	-	1 254	8.4%	1 254	8.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	106 439	143 719	15 086	14.2%	16 028	15.1%	12 093	8.4%	43 207	30.1%	11 647	48.3%	3.8%
Governance and Administration	-	730	15	-	-	-	9	1.2%	24	3.3%	368	46.0%	(97.6%)
Executive & Council	-	15	15	-	-	-	-	-	15	100.0%	16	104.2%	(100.0%)
Budget & Treasury Office	-	609	-	-	-	-	-	-	-	-	351	111.4%	(100.0%)
Corporate Services	-	105	-	-	-	-	9	8.4%	9	8.4%	1	2.3%	976.1%
Community and Public Safety	-	5 525	1 507	-	-	-	-	-	1 507	27.3%	1 865	70.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	1 434	84.9%	(100.0%)
Sport And Recreation	-	5 525	1 507	-	-	-	-	-	1 507	27.3%	431	65.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	9 061	2 988	74.7%	-	-	-	-	2 988	33.0%	6 399	25.2%	(100.0%)
Planning and Development	3 000	3 000	2 988	99.6%	-	-	-	-	2 988	99.6%	46	.1%	(100.0%)
Road Transport	1 000	6 000	-	-	-	-	-	-	-	-	6 353	79.5%	(100.0%)
Environmental Protection	-	61	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102 439	128 403	10 575	10.3%	16 028	15.6%	12 084	9.4%	38 688	30.1%	3 014	105.3%	300.9%
Electricity	46 201	35 701	-	-	910	2.0%	1 996	5.6%	2 906	8.1%	1 105	16.2%	80.7%
Water	6 238	5 350	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	50 000	87 352	10 575	21.2%	15 118	30.2%	10 088	11.5%	35 782	41.0%	296	701.8%	3 308.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	1 614	5 378.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 475 584	1 597 187	413 220	28.0%	429 056	29.1%	369 419	23.1%	1 211 696	75.9%	328 972	82.4%	12.3%
Property rates, penalties and collection charges	175 509	206 291	43 879	25.0%	51 849	29.5%	59 837	29.0%	155 566	75.4%	42 968	84.8%	39.3%
Service charges	927 868	991 988	165 439	17.8%	197 688	21.3%	180 489	18.2%	543 616	54.8%	176 382	65.4%	2.3%
Other revenue	61 819	61 819	85 701	138.6%	95 051	153.8%	33 622	54.4%	214 375	346.8%	55 290	277.0%	(39.2%)
Government - operating	222 761	226 961	95 641	42.9%	61 957	27.8%	69 289	30.5%	226 887	100.0%	25 720	75.9%	169.4%
Government - capital	84 588	107 088	22 237	26.3%	22 084	26.1%	26 054	24.3%	70 375	65.7%	28 083	80.1%	(7.2%)
Interest	2 991	2 991	322	10.8%	428	14.3%	128	4.3%	878	29.3%	529	110.0%	(75.8%)
Dividends	48	48	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 285 520)	(1 243 220)	(434 510)	33.8%	(368 090)	28.6%	(379 203)	30.5%	(1 181 804)	95.1%	(364 366)	99.9%	4.1%
Suppliers and employees	(1 233 092)	(1 225 792)	(426 393)	34.6%	(332 279)	26.9%	(223 673)	18.2%	(982 345)	80.1%	(343 207)	101.3%	(34.8%)
Finance charges	(2 885)	(2 885)	(6 452)	223.6%	(31 104)	1 078.1%	(99 473)	3 447.8%	(137 029)	4 749.5%	(10 617)	94.9%	836.9%
Transfers and grants	(49 543)	(14 543)	(1 666)	3.4%	(4 707)	9.5%	(56 057)	385.5%	(62 431)	429.3%	(10 543)	75.2%	431.7%
Net Cash from/(used) Operating Activities	190 064	353 967	(21 290)	(11.2%)	60 966	32.1%	(9 784)	(2.8%)	29 892	8.4%	(35 394)	12.7%	(72.4%)
Cash Flow from Investing Activities													
Receipts	17 435	50 373	5 500	31.5%	5 725	32.8%	13 160	26.1%	24 385	48.4%	5 709	140.4%	130.5%
Proceeds on disposal of PPE	27 500	60 000	5 226	19.0%	5 559	20.2%	13 160	21.9%	23 946	39.9%	4 642	149.8%	183.5%
Decrease in non-current debtors	(9 188)	(9 188)	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	1 067	-	(100.0%)
Decrease (increase) in non-current investments	(877)	(439)	274	(31.3%)	165	(18.8%)	-	-	440	(100.1%)	-	19.1%	-
Payments	(99 588)	(142 825)	(15 086)	15.1%	(18 556)	18.6%	(12 093)	8.5%	(45 735)	32.0%	(11 647)	47.7%	3.8%
Capital assets	(99 588)	(142 825)	(15 086)	15.1%	(18 556)	18.6%	(12 093)	8.5%	(45 735)	32.0%	(11 647)	47.7%	3.8%
Net Cash from/(used) Investing Activities	(82 153)	(92 452)	(9 586)	11.7%	(12 831)	15.6%	1 067	(1.2%)	(21 350)	23.1%	(5 938)	30.8%	(118.0%)
Cash Flow from Financing Activities													
Receipts	1 061	1 061	519	48.9%	859	81.0%	385	36.3%	1 762	166.1%	(31)	59.2%	(1 324.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 061	1 061	519	48.9%	859	81.0%	385	36.3%	1 762	166.1%	(31)	59.2%	(1 324.9%)
Payments	(4 122)	(4 122)	(2 638)	64.0%	-	-	(2 862)	69.4%	(5 500)	133.4%	-	-	(100.0%)
Repayment of borrowing	(4 122)	(4 122)	(2 638)	64.0%	-	-	(2 862)	69.4%	(5 500)	133.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(3 062)	(3 062)	(2 119)	69.2%	859	(28.1%)	(2 477)	80.9%	(3 738)	122.1%	(31)	(29.9%)	7 788.6%
Net Increase/(Decrease) in cash held	104 850	258 454	(32 996)	(31.5%)	48 994	46.7%	(11 195)	(4.3%)	4 804	1.9%	(41 363)	(13.3%)	(72.9%)
Cash/cash equivalents at the year begin:	14 834	14 834	15 732	106.1%	(17 264)	(116.4%)	31 730	213.9%	15 732	106.1%	41 831	100.0%	(24.1%)
Cash/cash equivalents at the year end:	119 684	273 288	(17 264)	(14.4%)	31 730	26.5%	20 536	7.5%	20 536	7.5%	468	.3%	4 287.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 600	5.1%	13 440	4.4%	9 342	3.1%	266 884	87.4%	305 266	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 488	7.0%	4 557	4.2%	3 651	3.4%	91 694	85.4%	107 390	12.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 238	5.8%	2 322	4.1%	1 473	2.6%	49 272	87.5%	56 304	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 534	3.7%	4 871	3.3%	3 892	2.6%	134 434	90.4%	148 732	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 821	2.9%	3 243	2.5%	3 210	2.5%	120 448	92.1%	130 723	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 405	1.3%	7 765	7.4%	1 048	1.0%	94 440	90.2%	104 659	12.3%	-	-	-	-
Total By Income Source	37 087	4.3%	36 199	4.2%	22 616	2.7%	757 171	88.8%	853 074	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 541	22.2%	461	6.6%	438	6.3%	4 497	64.8%	6 936	.8%	-	-	-	-
Commercial	5 526	7.5%	5 487	7.4%	2 508	3.4%	60 298	81.7%	73 819	8.7%	-	-	-	-
Households	29 353	4.0%	23 474	3.2%	19 407	2.6%	668 859	90.3%	741 093	86.9%	-	-	-	-
Other	668	2.1%	6 777	21.7%	264	.8%	23 518	75.3%	31 226	3.7%	-	-	-	-
Total By Customer Group	37 087	4.3%	36 199	4.2%	22 616	2.7%	757 171	88.8%	853 074	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	233	.1%	38 512	24.5%	24 284	15.4%	94 440	60.0%	157 470	58.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 708	100.0%	-	-	-	-	-	-	4 708	1.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 738	100.0%	-	-	-	-	-	-	6 738	2.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 961	3.0%	16 936	17.2%	10 446	10.6%	68 001	69.1%	98 344	36.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 640	5.5%	55 449	20.7%	34 730	13.0%	162 441	60.8%	267 260	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	402 662	304 657	117 321	29.1%	95 605	23.7%	74 340	24.4%	287 265	94.3%	90 574	94.9%	(17.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 050	2 170	263	12.8%	72	3.5%	68	3.1%	402	18.5%	333	15.5%	(79.7%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 750	5 500	771	28.1%	1 909	69.4%	1 996	36.3%	4 677	85.0%	896	45.8%	122.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	397 370	296 383	115 947	29.2%	93 495	23.5%	72 140	24.3%	281 583	95.0%	88 545	95.8%	(18.5%)
Other own revenue	492	604	339	68.9%	129	26.2%	135	22.4%	603	99.8%	801	107.3%	(83.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	439 181	345 752	47 698	10.9%	72 724	16.6%	66 802	19.3%	187 223	54.1%	60 664	55.5%	10.1%
Employee related costs	111 184	112 302	22 906	20.6%	25 634	23.1%	24 528	21.8%	73 068	65.1%	24 720	71.3%	(.8%)
Remuneration of councillors	14 039	12 336	2 748	19.6%	2 798	19.9%	3 093	25.1%	8 639	70.0%	2 398	57.4%	29.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 480	20 460	4 448	24.1%	4 448	24.1%	4 448	21.7%	13 343	65.2%	4 448	74.4%	-
Finance charges	1 500	150	(52)	(3.5%)	195	13.0%	(25)	(16.7%)	118	78.9%	-	41.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 950	2 750	903	46.3%	121	6.2%	154	5.6%	1 178	42.9%	342	62.1%	(54.9%)
Transfers and grants	249 622	150 185	7 638	3.1%	29 932	12.0%	27 039	18.0%	64 609	43.0%	19 457	38.3%	39.0%
Other expenditure	42 406	47 570	9 107	21.5%	9 596	22.6%	7 565	15.9%	26 268	55.2%	9 299	69.6%	(18.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 519)	(41 095)	69 623		22 881		7 538		100 042		29 910		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(36 519)	(41 095)	69 623		22 881		7 538		100 042		29 910		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(36 519)	(41 095)	69 623		22 881		7 538		100 042		29 910		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(36 519)	(41 095)	69 623		22 881		7 538		100 042		29 910		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(36 519)	(41 095)	69 623		22 881		7 538		100 042		29 910		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	21 500	10 500	523	2.4%	159	.7%	172	1.6%	854	8.1%	1 003	33.2%	(82.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	7 500	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 000	10 500	523	3.7%	159	1.1%	172	1.6%	854	8.1%	1 003	33.2%	(82.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 500	10 500	523	2.4%	159	.7%	172	1.6%	854	8.1%	1 003	33.2%	(82.9%)
Governance and Administration	21 500	10 500	523	2.4%	159	.7%	172	1.6%	854	8.1%	1 003	33.2%	(82.9%)
Executive & Council	21 500	10 500	523	2.4%	159	.7%	172	1.6%	854	8.1%	1 003	33.2%	(82.9%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	402 662	304 657	117 321	29.1%	95 605	23.7%	74 340	24.4%	287 265	94.3%	90 574	94.4%	(17.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	2 050	2 170	263	12.8%	72	3.5%	68	3.1%	402	18.5%	333	15.5%	(79.7%)
Other revenue	492	624	339	68.9%	129	26.2%	135	21.7%	603	96.6%	801	217.1%	(83.1%)
Government - operating	397 370	296 383	115 947	29.2%	93 495	23.5%	72 140	24.3%	281 583	95.0%	88 545	94.3%	(18.5%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 750	5 480	771	28.1%	1 909	69.4%	1 996	36.4%	4 677	85.4%	896	73.4%	122.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(420 701)	(325 292)	(23 916)	5.7%	(68 502)	16.3%	(60 473)	18.6%	(152 891)	47.0%	(44 985)	64.9%	34.4%
Suppliers and employees	(169 579)	(174 957)	(16 330)	9.6%	(38 374)	22.6%	(33 459)	19.1%	(88 163)	50.4%	(25 528)	89.3%	31.1%
Finance charges	(1 500)	(150)	52	(3.5%)	(195)	13.0%	25	(16.7%)	(118)	78.9%	-	59.6%	(100.0%)
Transfers and grants	(249 622)	(150 185)	(7 638)	3.1%	(29 932)	12.0%	(27 039)	18.0%	(64 609)	43.0%	(19 457)	38.3%	39.0%
Net Cash from/(used) Operating Activities	(18 039)	(20 635)	93 405	(517.8%)	27 103	(150.2%)	13 867	(67.2%)	134 375	(651.2%)	45 589	2 031.1%	(69.6%)
Cash Flow from Investing Activities													
Receipts	-	12 000	(82 000)	-	(20 000)	-	(32 000)	(266.7%)	(134 000)	(1 116.7%)	4 000	-	(900.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	12 000	(82 000)	-	(20 000)	-	(32 000)	(266.7%)	(134 000)	(1 116.7%)	4 000	-	(900.0%)
Payments	(21 500)	(10 500)	(523)	2.4%	(159)	.7%	(172)	1.6%	(854)	8.1%	(1 003)	18.7%	(82.9%)
Capital assets	(21 500)	(10 500)	(523)	2.4%	(159)	.7%	(172)	1.6%	(854)	8.1%	(1 003)	18.7%	(82.9%)
Net Cash from/(used) Investing Activities	(21 500)	1 500	(82 523)	383.8%	(20 159)	93.8%	(32 172)	(2 144.8%)	(134 854)	(8 990.3%)	2 997	399.7%	(1 173.5%)
Cash Flow from Financing Activities													
Receipts	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(4 104)	-	-	(4 104)	-	-	-	(4 104)	100.0%	-	-	-
Repayment of borrowing	-	(4 104)	-	-	(4 104)	-	-	-	(4 104)	100.0%	-	-	-
Net Cash from/(used) Financing Activities	30 000	(4 104)	-	-	(4 104)	(13.7%)	-	-	(4 104)	100.0%	-	-	-
Net Increase/(Decrease) in cash held	(9 539)	(23 239)	10 882	(114.1%)	2 839	(29.8%)	(18 305)	78.8%	(4 584)	19.7%	48 586	(2 440.0%)	(137.7%)
Cash/cash equivalents at the year begin:	58 409	30 718	30 718	52.6%	41 600	71.2%	44 439	144.7%	30 718	100.0%	28 366	44.9%	56.7%
Cash/cash equivalents at the year end:	48 870	7 479	41 600	85.1%	44 439	90.9%	26 134	349.4%	26 134	349.4%	76 952	277.7%	(66.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 534	49.1%	-	-	-	-	2 632	50.9%	5 166	100.0%	-	-	-	-
Total By Income Source	2 534	49.1%	-	-	-	-	2 632	50.9%	5 166	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 534	49.1%	-	-	-	-	2 632	50.9%	5 166	100.0%	-	-	-	-
Total By Customer Group	2 534	49.1%	-	-	-	-	2 632	50.9%	5 166	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	20	-	-	-	52 284	100.0%	52 304	100.0%
Total	-	-	20	-	-	-	52 284	100.0%	52 304	100.0%

Contact Details

Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	364 646	364 646	93 759	25.7%	403 069	110.5%	533 893	146.4%	1 030 722	282.7%	42 648	70.0%	1 151.9%
Property rates	39 317	39 317	17 284	44.0%	65 176	165.8%	85 343	217.1%	167 803	426.8%	1 713	79.0%	4 880.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	136 630	136 630	49 775	36.4%	129 572	94.8%	189 257	138.5%	368 604	269.8%	19 861	72.9%	852.9%
Service charges - water revenue	48 781	48 781	9 447	19.4%	44 292	90.8%	58 480	119.9%	112 218	230.0%	7 886	55.6%	641.6%
Service charges - sanitation revenue	7 142	7 142	2 249	31.5%	9 196	128.8%	12 580	176.1%	24 026	336.4%	1 419	36.7%	786.5%
Service charges - refuse revenue	8 127	8 127	2 738	33.7%	12 009	147.8%	15 771	194.1%	30 518	375.5%	1 652	53.3%	854.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 576	2 576	585	22.7%	2 156	83.7%	2 768	107.5%	5 509	213.9%	373	66.8%	641.5%
Interest earned - external investments	781	781	187	23.9%	1 162	148.8%	1 283	164.3%	2 633	337.1%	80	62.8%	1 501.0%
Interest earned - outstanding debtors	16 879	16 879	6 799	40.3%	27 429	162.5%	37 146	220.1%	71 374	422.9%	4 224	78.7%	779.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 500	4 500	83	1.8%	294	6.5%	394	8.8%	771	17.1%	25	56.8%	1 507.3%
Licences and permits	2 834	2 834	593	20.9%	2 658	93.8%	4 590	162.0%	7 842	276.7%	330	61.6%	1 290.3%
Agency services	17 041	17 041	3 653	21.4%	11 094	65.1%	11 121	65.3%	25 868	151.8%	36	67.6%	31 188.7%
Transfers recognised - operational	69 878	69 878	-	-	96 850	138.6%	113 687	162.7%	210 537	301.3%	-	69.9%	(100.0%)
Other own revenue	10 160	10 160	350	3.4%	1 211	11.9%	1 540	15.2%	3 100	30.5%	5 043	-	(69.5%)
Gains on disposal of PPE	-	-	16	-	(30)	-	(68)	-	(81)	-	6	-	(1 221.0%)
Operating Expenditure	387 763	387 763	95 100	24.5%	362 543	93.5%	482 167	124.3%	939 810	242.4%	46 904	87.2%	928.0%
Employee related costs	117 876	117 876	26 527	22.5%	103 681	88.0%	140 047	118.8%	270 255	229.3%	15 456	65.8%	806.1%
Remuneration of councillors	7 425	7 425	1 650	22.2%	6 602	88.9%	8 920	120.1%	17 172	231.3%	1 042	54.2%	756.1%
Debt impairment	35 210	35 210	2 160	6.1%	8 640	24.5%	11 520	32.7%	22 320	63.4%	3 634	68.2%	217.0%
Depreciation and asset impairment	22 100	22 100	6 175	27.9%	22 100	100.0%	30 216	136.7%	58 491	264.7%	1 038	80.0%	2 811.0%
Finance charges	2 156	2 156	-	-	-	-	-	-	-	-	339	67.6%	(100.0%)
Bulk purchases	132 082	132 082	41 475	31.4%	146 912	111.2%	186 898	141.5%	375 285	284.1%	17 693	175.3%	956.3%
Other Materials	15 715	15 715	2 913	18.5%	14 901	94.8%	22 353	142.2%	40 167	255.6%	2 565	77.3%	771.4%
Contracted services	9 337	9 337	1 674	17.9%	10 663	114.2%	17 030	182.4%	29 367	314.5%	649	98.3%	2 525.9%
Transfers and grants	-	-	1 136	-	5 202	-	6 796	-	13 134	-	442	5 389.1%	1 437.0%
Other expenditure	45 861	45 861	11 389	24.8%	43 842	95.6%	58 388	127.3%	113 618	247.7%	4 045	63.0%	1 343.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 117)	(23 117)	(1 341)		40 527		51 727		90 912		(4 255)		
Transfers recognised - capital	-	-	0	-	28 062	-	-	-	28 062	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 696	22 696	-	-	364	1.6%	1 072	4.7%	1 436	6.3%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	(421)	(421)	(1 341)		68 953		52 798		120 410		(4 255)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(421)	(421)	(1 341)		68 953		52 798		120 410		(4 255)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(421)	(421)	(1 341)		68 953		52 798		120 410		(4 255)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(421)	(421)	(1 341)		68 953		52 798		120 410		(4 255)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	57 233	57 233	170	.3%	87	.2%	368	.6%	625	1.1%	6 312	16.6%	(94.2%)
National Government	45 903	45 903	113	.2%	-	-	248	.5%	361	.8%	6 205	18.9%	(96.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 903	45 903	113	.2%	-	-	248	.5%	361	.8%	6 205	18.0%	(96.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 330	11 330	9	.1%	87	.8%	120	1.1%	216	1.9%	-	5.3%	(100.0%)
Public contributions and donations	-	-	48	-	-	-	-	-	48	-	106	-	(100.0%)
Capital Expenditure Standard Classification	57 233	57 233	170	.3%	87	.2%	368	.6%	625	1.1%	6 312	16.6%	(94.2%)
Governance and Administration	1 162	1 162	35	3.0%	87	7.4%	62	5.3%	183	15.8%	55	9.1%	11.8%
Executive & Council	263	263	-	-	70	26.8%	-	-	70	26.8%	-	-	-
Budget & Treasury Office	699	699	34	4.9%	9	1.3%	17	2.5%	60	8.6%	14	9.1%	24.1%
Corporate Services	200	200	1	.3%	7	3.6%	45	22.3%	52	26.2%	41	20.7%	7.7%
Community and Public Safety	6 268	6 268	0	-	-	-	-	-	0	-	156	5.5%	(100.0%)
Community & Social Services	2 590	2 590	0	-	-	-	-	-	0	-	-	1.0%	-
Sport And Recreation	3 628	3 628	-	-	-	-	-	-	-	-	156	13.2%	(100.0%)
Public Safety	50	50	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 607	6 607	14	.2%	-	-	59	.9%	73	1.1%	26	4.4%	126.3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 607	6 607	14	.2%	-	-	59	.9%	73	1.1%	26	4.4%	126.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	43 196	43 196	121	.3%	-	-	248	.6%	369	.9%	6 074	23.1%	(95.9%)
Electricity	30 334	30 334	85	.3%	-	-	-	-	85	.3%	177	16.1%	(100.0%)
Water	3 557	3 557	25	.7%	-	-	-	-	25	.7%	2 936	55.4%	(100.0%)
Waste Water Management	8 877	8 877	-	-	-	-	-	-	-	-	2 952	25.9%	(100.0%)
Waste Management	428	428	11	2.6%	-	-	248	57.8%	258	60.4%	10	21.4%	2 395.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	406 134	406 134	205 061	50.5%	354 674	87.3%	533 961	131.5%	1 093 696	269.3%	51 874	219.3%	929.3%
Property rates, penalties and collection charges	39 317	39 317	128 602	327.1%	65 176	165.8%	85 343	217.1%	279 121	709.9%	6 067	83.9%	1 306.6%
Service charges	200 680	200 680	64 209	32.0%	195 069	97.2%	276 088	137.6%	535 366	266.8%	33 651	-	720.4%
Other revenue	37 111	37 111	5 264	14.2%	17 413	46.9%	20 414	55.0%	43 091	116.1%	6 460	-	216.0%
Government - operating	69 878	69 878	-	-	48 425	69.3%	113 687	162.7%	162 112	232.0%	-	91.7%	(100.0%)
Government - capital	45 903	45 903	-	-	-	-	-	-	-	-	-	-	-
Interest	13 245	13 245	6 986	52.7%	28 592	215.9%	38 429	290.1%	74 007	558.8%	5 696	77.6%	574.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(387 763)	(387 763)	(88 447)	22.8%	(329 052)	84.9%	(440 431)	113.6%	(857 931)	221.3%	(62 973)	169.3%	599.4%
Suppliers and employees	(343 216)	(343 216)	(87 312)	25.4%	(323 850)	94.4%	(433 635)	126.3%	(844 797)	246.1%	(61 731)	168.6%	602.5%
Finance charges	(35 210)	(35 210)	-	-	-	-	-	-	-	-	(367)	63.3%	(100.0%)
Transfers and grants	(9 337)	(9 337)	(1 136)	12.2%	(5 202)	55.7%	(6 796)	72.8%	(13 134)	140.7%	(875)	5 725.5%	676.9%
Net Cash from/(used) Operating Activities	18 371	18 371	116 613	634.8%	25 622	139.5%	93 530	509.1%	235 766	1 283.4%	(11 099)	(118.7%)	(942.7%)
Cash Flow from Investing Activities													
Receipts	13	13	16	124.2%	(30)	(227.2%)	(68)	(517.0%)	(81)	(620.0%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	16	-	(30)	-	(68)	-	(81)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	5	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8	8	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(294)	-	(294)	-	-	-	(100.0%)
Capital assets	-	-	-	-	-	-	(294)	-	(294)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	13	13	16	124.2%	(30)	(227.2%)	(362)	(2 757.4%)	(376)	(2 860.4%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	3	3	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3	3	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18 387	18 387	116 630	634.3%	25 593	139.2%	93 168	506.7%	235 390	1 280.2%	(11 099)	(118.7%)	(939.5%)
Cash/cash equivalents at the year begin:	23 500	23 500	25 628	109.1%	142 257	605.4%	167 850	714.3%	25 628	109.1%	61 351	26.2%	173.6%
Cash/cash equivalents at the year end:	41 887	41 887	142 257	339.6%	167 850	400.7%	261 018	623.1%	261 018	623.1%	50 252	65.3%	419.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 968	2.1%	3 854	2.7%	2 454	1.7%	131 419	93.4%	140 695	35.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 065	29.9%	847	6.2%	410	3.0%	8 284	60.9%	13 606	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 339	3.8%	3 009	3.5%	2 700	3.1%	77 975	89.6%	87 024	21.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	323	2.0%	274	1.7%	262	1.6%	15 330	94.7%	16 188	4.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	326	2.7%	240	2.0%	231	1.9%	11 408	93.5%	12 206	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 023	1.6%	2 251	1.7%	2 060	1.6%	123 467	95.1%	129 801	32.5%	-	-	-	-
Total By Income Source	13 044	3.3%	10 475	2.6%	8 118	2.0%	367 884	92.1%	399 520	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 044	3.3%	10 475	2.6%	8 118	2.0%	367 884	92.1%	399 520	100.0%	-	-	-	-
Total By Customer Group	13 044	3.3%	10 475	2.6%	8 118	2.0%	367 884	92.1%	399 520	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 276	100.0%	-	-	-	-	-	-	6 276	48.6%
Bulk Water	3 489	100.0%	-	-	-	-	-	-	3 489	27.0%
PAYE deductions	1 297	100.0%	-	-	-	-	-	-	1 297	10.0%
VAT (output less input)	(84)	100.0%	-	-	-	-	-	-	(84)	(.6%)
Pensions / Retirement	1 490	100.0%	-	-	-	-	-	-	1 490	11.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	450	100.0%	-	-	-	-	-	-	450	3.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	12 918	100.0%	-	-	-	-	-	-	12 918	100.0%

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2 626 610	2 266 057	613 041	23.3%	534 123	20.3%	497 420	22.0%	1 644 584	72.6%	390 083	69.4%	27.5%
Property rates	363 170	358 789	82 683	22.8%	89 866	24.7%	91 869	25.6%	264 418	73.7%	82 022	83.7%	12.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 295 392	924 435	294 590	22.7%	238 836	18.4%	225 977	24.4%	759 403	82.1%	160 053	67.5%	41.2%
Service charges - water revenue	363 179	314 895	18 576	5.1%	18 316	5.0%	18 247	5.8%	55 140	17.5%	70 811	65.7%	(74.2%)
Service charges - sanitation revenue	133 009	125 726	30 011	22.6%	32 854	24.7%	33 426	26.6%	96 290	76.6%	26 810	72.5%	24.7%
Service charges - refuse revenue	-	83 060	7 112	-	20 061	-	21 080	25.4%	48 254	58.1%	18 150	77.0%	16.1%
Service charges - other	79 738	474	20 404	25.6%	10	-	1	.2%	20 416	4 303.3%	93	117.2%	(98.7%)
Rental of facilities and equipment	11 735	13 890	3 232	27.5%	3 137	26.7%	3 181	22.9%	9 550	68.8%	2 756	77.0%	15.4%
Interest earned - external investments	1 001	1 001	199	19.9%	92	9.2%	119	11.9%	410	41.0%	332	42.4%	(64.2%)
Interest earned - outstanding debtors	69 463	73 293	22 268	32.1%	24 366	35.1%	26 255	35.8%	72 890	99.5%	17 033	106.1%	54.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 689	6 304	1 025	38.1%	1 510	56.2%	1 064	16.9%	3 599	57.1%	835	39.5%	27.5%
Licences and permits	2 611	2 387	622	23.8%	584	22.4%	589	24.7%	1 795	75.2%	923	77.7%	(36.2%)
Agency services	24 279	24 279	1 124	4.6%	7 223	29.7%	2 246	9.2%	10 592	43.6%	5 865	53.4%	(61.7%)
Transfers recognised - operational	239 448	239 448	99 154	41.4%	76 368	31.9%	57 523	24.0%	233 046	97.3%	1 934	57.2%	2 873.7%
Other own revenue	40 898	98 077	32 040	78.3%	20 901	51.1%	15 841	16.2%	68 782	70.1%	2 466	37.9%	542.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 381 789	2 264 950	329 409	13.8%	417 312	17.5%	256 865	11.3%	1 003 586	44.3%	351 742	53.6%	(27.0%)
Employee related costs	571 167	587 521	131 740	23.1%	142 485	24.9%	153 185	26.1%	427 410	72.7%	120 882	73.0%	26.7%
Remuneration of councillors	20 940	20 037	4 961	23.7%	4 987	23.8%	7 899	39.4%	17 847	89.1%	4 720	73.1%	67.4%
Debt impairment	267 631	183 219	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 000	164 998	-	-	-	-	-	-	-	-	-	-	-
Finance charges	81 497	81 512	1 486	1.8%	7 035	8.6%	224	.3%	8 745	10.7%	463	53.7%	(51.6%)
Bulk purchases	894 997	874 597	139 059	15.5%	183 906	20.5%	27 513	3.1%	350 478	40.1%	141 347	52.0%	(80.5%)
Other Materials	131 869	130 886	15 007	11.4%	25 432	19.3%	18 014	13.8%	58 452	44.7%	23 318	64.3%	(22.7%)
Contracted services	32 274	39 893	9 227	28.6%	10 627	32.9%	13 761	34.5%	33 615	84.3%	15 009	81.5%	(8.3%)
Transfers and grants	35 929	30 441	4 803	13.4%	5 090	14.2%	4 415	14.5%	14 309	47.0%	5 499	76.5%	(19.7%)
Other expenditure	180 485	151 846	23 127	12.8%	37 749	20.9%	31 854	21.0%	92 730	61.1%	40 505	58.3%	(21.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	244 821	1 107	283 632		116 811		240 555		640 999		38 341		
Transfers recognised - capital	184 828	198 842	30 453	16.5%	18 940	10.2%	32 996	16.6%	82 389	41.4%	(356)	1.9%	(9 366.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(14 014)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	415 635	199 949	314 085		135 751		273 551		723 388		37 985		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	415 635	199 949	314 085		135 751		273 551		723 388		37 985		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	415 635	199 949	314 085		135 751		273 551		723 388		37 985		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	415 635	199 949	314 085		135 751		273 551		723 388		37 985		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	203 042	289 920	30 807	15.2%	20 024	9.9%	35 803	12.3%	86 635	29.9%	28 739	52.1%	24.6%
National Government	198 842	189 151	22 908	11.5%	15 884	8.0%	35 182	18.6%	73 974	39.1%	25 840	50.4%	36.2%
Provincial Government	-	56 074	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	14 014	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	198 842	259 239	22 908	11.5%	15 884	8.0%	35 182	13.6%	73 974	28.5%	25 840	50.4%	36.2%
Borrowing	-	16 265	337	-	2 440	-	225	1.4%	3 002	18.5%	591	59.0%	(61.9%)
Internally generated funds	4 200	14 417	130	3.1%	1 700	40.5%	397	2.8%	2 227	15.4%	2 309	135.5%	(82.8%)
Public contributions and donations	-	-	7 432	-	-	-	-	-	7 432	-	-	-	-
Capital Expenditure Standard Classification	203 042	289 920	30 807	15.2%	20 024	9.9%	35 803	12.3%	86 635	29.9%	28 739	52.1%	24.6%
Governance and Administration	4 200	289 920	130	3.1%	-	-	-	-	130	-	-	12.5%	-
Executive & Council	-	289 920	130	-	-	-	-	-	130	-	-	36.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 200	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 000	-	2 453	9.4%	2 075	8.0%	-	-	4 528	-	3 879	65.7%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	549	9.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	2 629	-	(100.0%)
Public Safety	-	-	-	-	2 075	-	-	-	2 075	-	131	70.8%	(100.0%)
Housing	26 000	-	2 453	9.4%	-	-	-	-	2 453	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	571	70.0%	(100.0%)
Economic and Environmental Services	15 000	-	337	2.2%	5 909	39.4%	13 045	-	19 292	-	1 754	39.6%	643.6%
Planning and Development	5 000	-	-	-	5 117	102.3%	12 820	-	17 937	-	42	1.1%	30 352.4%
Road Transport	10 000	-	337	3.4%	555	5.6%	225	-	1 117	-	1 712	43.3%	(86.9%)
Environmental Protection	-	-	-	-	238	-	-	-	238	-	-	-	-
Trading Services	157 842	-	27 887	17.7%	12 040	7.6%	22 758	-	62 685	-	22 815	57.5%	(.2%)
Electricity	20 772	-	1 446	7.0%	1 270	6.1%	7 176	-	9 892	-	4 678	20.1%	53.4%
Water	53 064	-	-	-	-	-	-	-	-	-	-	74.9%	-
Waste Water Management	84 006	-	20 455	24.3%	10 770	12.8%	15 582	-	46 807	-	18 137	77.0%	(14.1%)
Waste Management	-	-	5 986	-	-	-	-	-	5 986	-	-	97.0%	-
Other	-	-	-	-	-	-	-	-	-	-	291	6.1%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 528 735	2 225 856	639 504	25.3%	533 768	21.1%	461 773	20.7%	1 635 045	73.5%	416 743	182.0%	10.8%
Property rates, penalties and collection charges	315 958	279 856	59 223	18.7%	71 444	22.6%	62 362	22.3%	193 028	69.0%	84 216	239.6%	(26.0%)
Service charges	1 670 459	1 302 105	293 298	17.6%	266 703	16.0%	251 562	19.3%	811 563	62.3%	294 451	188.7%	(14.6%)
Other revenue	42 725	131 716	118 682	277.8%	57 226	133.9%	32 753	24.9%	208 661	158.4%	18 608	187.7%	76.0%
Government - operating	239 448	239 448	97 331	40.6%	69 562	29.1%	57 394	24.0%	224 287	93.7%	2 102	217.2%	2 630.4%
Government - capital	198 842	198 842	48 502	24.4%	44 375	22.3%	31 265	15.7%	124 142	62.4%	-	-	(100.0%)
Interest	61 304	73 889	22 468	36.6%	24 458	39.9%	26 437	35.8%	73 364	99.3%	17 366	193.0%	52.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 883 838)	(1 912 703)	(789 452)	41.9%	(476 876)	25.3%	(400 459)	20.9%	(1 666 787)	87.1%	(404 723)	226.0%	(1.1%)
Suppliers and employees	(1 766 412)	(1 800 246)	(783 148)	44.3%	(463 232)	26.2%	(390 389)	21.7%	(1 636 770)	90.9%	(398 762)	232.3%	(2.1%)
Finance charges	(81 497)	(81 512)	(1 500)	1.8%	(10 240)	12.6%	(6 165)	7.6%	(17 905)	22.0%	(463)	53.7%	1 230.7%
Transfers and grants	(35 929)	(30 945)	(4 803)	13.4%	(3 404)	9.5%	(3 905)	12.6%	(12 112)	39.1%	(5 499)	48.4%	(29.0%)
Net Cash from/(used) Operating Activities	644 897	313 153	(149 948)	(23.3%)	56 892	8.8%	61 314	19.6%	(31 742)	(10.1%)	12 020	8.7%	410.1%
Cash Flow from Investing Activities													
Receipts	-	-	102 662	-	3 695	-	-	-	106 357	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	102 662	-	3 695	-	-	-	106 357	-	-	-	-
Payments	(203 042)	(289 920)	(30 807)	15.2%	(20 024)	9.9%	(35 802)	12.3%	(86 634)	29.9%	-	-	(100.0%)
Capital assets	(203 042)	(289 920)	(30 807)	15.2%	(20 024)	9.9%	(35 802)	12.3%	(86 634)	29.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(203 042)	(289 920)	71 855	(35.4%)	(16 329)	8.0%	(35 802)	12.3%	19 724	(6.8%)	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	5 000	5 000	6 303	126.1%	2 299	46.0%	5 557	111.1%	14 159	283.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	5 000	6 303	126.1%	2 299	46.0%	5 557	111.1%	14 159	283.2%	-	-	(100.0%)
Payments	(441 754)	(29 425)	(5 476)	1.2%	-	-	(7 221)	24.5%	(12 697)	43.1%	(210)	2.3%	3 333.8%
Repayment of borrowing	(441 754)	(29 425)	(5 476)	1.2%	-	-	(7 221)	24.5%	(12 697)	43.1%	(210)	2.3%	3 333.8%
Net Cash from/(used) Financing Activities	(436 754)	(24 425)	827	(.2%)	2 299	(.5%)	(1 664)	6.8%	1 463	(6.0%)	(210)	2.9%	691.3%
Net Increase/(Decrease) in cash held	5 100	(1 193)	(77 265)	(1 514.9%)	42 862	840.4%	23 848	(1 999.0%)	(10 555)	884.8%	11 810	16.2%	101.9%
Cash/cash equivalents at the year begin:	(62 075)	8 793	8 793	(14.2%)	(68 472)	110.3%	(25 610)	(291.2%)	8 793	100.0%	(14 728)	-	73.9%
Cash/cash equivalents at the year end:	(56 974)	7 600	(68 472)	120.2%	(25 610)	44.9%	(1 762)	(23.2%)	(1 762)	(23.2%)	(2 918)	(1.5%)	(39.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 788	5.3%	30 926	4.3%	21 957	3.0%	634 546	87.4%	726 216	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 793	10.2%	20 963	4.5%	13 091	2.8%	386 970	82.5%	468 817	23.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 525	8.4%	13 527	4.8%	10 335	3.7%	233 703	83.1%	281 090	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 202	5.1%	10 162	4.0%	7 569	2.9%	226 002	88.0%	256 934	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 183	4.1%	4 706	2.7%	4 192	2.4%	159 314	90.8%	175 395	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 356	5.3%	3 210	3.2%	7 504	7.4%	85 006	84.1%	101 077	5.0%	-	-	-	-
Total By Income Source	135 847	6.8%	83 494	4.2%	64 647	3.2%	1 725 540	85.9%	2 009 529	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 003	12.1%	2 554	7.7%	1 120	3.4%	25 339	76.7%	33 017	1.6%	-	-	-	-
Commercial	46 161	19.2%	17 756	7.4%	10 148	4.2%	166 662	69.2%	240 728	12.0%	-	-	-	-
Households	82 106	5.5%	60 015	4.1%	50 721	3.4%	1 287 646	87.0%	1 480 488	73.7%	-	-	-	-
Other	3 576	1.4%	3 169	1.2%	2 658	1.0%	245 894	96.3%	255 296	12.7%	-	-	-	-
Total By Customer Group	135 847	6.8%	83 494	4.2%	64 647	3.2%	1 725 540	85.9%	2 009 529	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	85 838	11.9%	4 916	.7%	-	-	627 667	87.4%	718 421	79.8%
Bulk Water	3 000	2.4%	3 000	2.4%	2 963	2.4%	113 505	92.7%	122 468	13.6%
PAYE deductions	8 737	100.0%	-	-	-	-	-	-	8 737	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 637	100.0%	-	-	-	-	-	-	8 637	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 210	6.0%	1 486	4.1%	32 982	89.9%	-	-	36 678	4.1%
Auditor-General	-	-	-	-	5 675	100.0%	-	-	5 675	.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	108 422	12.0%	9 402	1.0%	41 620	4.6%	741 172	82.3%	900 615	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 362 931	1 362 931	364 480	26.7%	331 966	24.4%	305 581	22.4%	1 002 027	73.5%	294 639	76.5%	3.7%
Property rates	301 306	301 306	76 716	25.5%	77 148	25.6%	77 339	25.7%	231 202	76.7%	71 007	75.8%	8.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	538 664	538 664	145 906	27.1%	127 095	23.6%	127 627	23.7%	400 628	74.4%	110 845	74.4%	15.1%
Service charges - water revenue	81 422	81 422	21 918	26.9%	21 497	26.4%	18 935	23.3%	62 349	76.6%	16 604	77.5%	14.0%
Service charges - sanitation revenue	68 301	68 301	17 344	25.4%	17 225	25.2%	17 296	25.3%	51 864	75.9%	16 377	76.3%	5.6%
Service charges - refuse revenue	78 402	78 402	19 992	25.5%	19 912	25.4%	19 887	25.4%	59 791	76.3%	17 592	75.3%	13.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 868	35 868	14 663	40.9%	3 315	9.2%	(5 302)	(14.8%)	12 676	35.3%	9 053	77.5%	(158.6%)
Interest earned - external investments	21 381	21 381	3 431	16.0%	10 559	49.4%	5 268	24.6%	19 258	90.1%	6 090	80.9%	(13.5%)
Interest earned - outstanding debtors	1 968	1 968	599	30.5%	549	27.9%	663	33.7%	1 811	92.0%	606	82.2%	9.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 949	16 949	1 357	8.0%	1 604	9.5%	1 239	7.3%	4 200	24.8%	2 066	36.3%	(40.0%)
Licences and permits	8 909	8 909	2 078	23.3%	2 236	25.1%	2 416	27.1%	6 729	75.5%	2 230	82.2%	8.3%
Agency services	15 295	15 295	2 876	18.8%	3 917	25.6%	4 064	26.6%	10 857	71.0%	2 567	62.4%	58.3%
Transfers recognised - operational	126 295	126 295	50 745	40.2%	41 179	32.6%	30 861	24.4%	122 784	97.2%	34 170	103.3%	(9.7%)
Other own revenue	68 021	68 021	6 855	10.1%	5 732	8.4%	5 290	7.8%	17 877	26.3%	5 433	43.4%	(2.6%)
Gains on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	322.6%	-
Operating Expenditure	1 402 830	1 402 830	304 671	21.7%	299 117	21.3%	286 619	20.4%	890 406	63.5%	285 142	66.3%	.5%
Employee related costs	385 662	385 662	88 095	22.8%	89 348	23.2%	92 157	23.9%	269 600	69.9%	86 357	72.1%	6.7%
Remuneration of councillors	19 698	19 698	4 533	23.0%	4 552	23.1%	5 275	26.8%	14 360	72.9%	4 242	69.5%	24.4%
Debt impairment	17 323	17 323	2 281	13.2%	2 281	13.2%	2 911	16.8%	7 473	43.1%	2 008	37.6%	45.0%
Depreciation and asset impairment	157 228	157 228	39 275	25.0%	39 275	25.0%	39 275	25.0%	117 824	74.9%	44 058	75.0%	(10.9%)
Finance charges	30 890	30 890	-	-	116	.4%	4 267	13.8%	4 384	14.2%	-	17.9%	(100.0%)
Bulk purchases	380 168	380 168	91 673	24.1%	83 030	21.8%	80 158	21.1%	254 860	67.0%	66 441	64.8%	20.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 076	41 076	7 253	17.7%	9 459	23.0%	9 247	22.5%	25 959	63.2%	9 866	67.8%	(6.3%)
Transfers and grants	67 663	67 663	17 139	25.3%	18 872	27.9%	17 730	26.2%	53 742	79.4%	15 814	73.4%	12.1%
Other expenditure	303 116	303 116	54 422	18.0%	52 184	17.2%	35 598	11.7%	142 204	46.9%	56 357	59.3%	(36.8%)
Loss on disposal of PPE	5	5	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(39 899)	(39 899)	59 809		32 850		18 962		111 621		9 497		
Transfers recognised - capital	112 012	112 012	2 260	2.0%	20 621	18.4%	9 398	8.4%	32 278	28.8%	30 522	58.5%	(69.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 113	72 113	62 068		53 471		28 360		143 899		40 019		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 113	72 113	62 068		53 471		28 360		143 899		40 019		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 113	72 113	62 068		53 471		28 360		143 899		40 019		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 113	72 113	62 068		53 471		28 360		143 899		40 019		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	236 369	278 127	22 691	9.6%	47 735	20.2%	30 733	11.0%	101 159	36.4%	54 392	48.5%	(43.5%)
National Government	62 170	9 439	11 567	18.6%	11 314	18.2%	9 109	96.5%	31 990	338.9%	13 875	63.0%	(34.3%)
Provincial Government	-	500	-	-	-	-	0	-	0	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	280	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 170	10 219	11 567	18.6%	11 314	18.2%	9 109	89.1%	31 990	313.0%	13 875	63.0%	(34.3%)
Borrowing	97 976	30 731	4 578	4.7%	16 230	16.6%	9 055	29.5%	29 864	97.2%	20 853	39.1%	(56.6%)
Internally generated funds	76 223	236 308	6 546	8.6%	20 192	26.5%	12 568	5.3%	39 305	16.6%	19 665	53.5%	(36.1%)
Public contributions and donations	-	869	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	236 369	278 127	22 691	9.6%	47 735	20.2%	30 733	11.0%	101 159	36.4%	54 392	48.5%	(43.5%)
Governance and Administration	14 466	21 502	1 745	12.1%	3 572	24.7%	3 962	18.4%	9 278	43.2%	4 778	32.3%	(17.1%)
Executive & Council	1 087	1 827	730	67.2%	119	10.9%	0	-	849	46.5%	62	6.6%	(100.0%)
Budget & Treasury Office	120	120	4	3.7%	-	-	9	7.2%	13	10.9%	190	20.2%	(95.5%)
Corporate Services	13 260	19 556	1 010	7.6%	3 453	26.0%	3 953	20.2%	8 417	43.0%	4 526	34.2%	(12.7%)
Community and Public Safety	31 104	31 663	1 727	5.6%	2 453	7.9%	5 513	17.4%	9 693	30.6%	8 483	64.6%	(35.0%)
Community & Social Services	6 293	6 293	1 396	22.2%	168	2.7%	271	4.3%	1 835	29.2%	771	75.2%	(64.8%)
Sport And Recreation	8 873	9 012	154	1.7%	1 918	21.6%	2 501	27.7%	4 573	50.7%	5 700	68.7%	(56.1%)
Public Safety	15 438	15 858	177	1.1%	367	2.4%	2 591	16.3%	3 135	19.8%	1 658	48.4%	56.3%
Housing	500	500	-	-	-	-	150	30.0%	150	30.0%	105	73.5%	42.6%
Health	-	-	-	-	-	-	-	-	-	-	249	49.7%	(100.0%)
Economic and Environmental Services	53 468	60 799	6 663	12.5%	28 584	53.5%	7 176	11.8%	42 423	69.8%	12 808	65.0%	(44.0%)
Planning and Development	1 158	5 675	30	2.5%	129	11.1%	644	11.3%	802	14.1%	438	9.9%	46.9%
Road Transport	52 310	55 123	6 633	12.7%	28 455	54.4%	6 532	11.8%	41 621	75.5%	12 369	68.6%	(47.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	137 331	164 164	12 557	9.1%	13 126	9.6%	14 082	8.6%	39 765	24.2%	28 324	37.5%	(50.3%)
Electricity	56 936	63 284	1 600	2.8%	4 772	8.4%	4 788	7.6%	11 160	17.6%	14 588	41.0%	(67.2%)
Water	33 377	43 650	5 253	15.7%	3 416	10.2%	6 219	14.2%	14 888	34.1%	3 921	28.4%	58.6%
Waste Water Management	32 078	41 539	5 703	17.8%	3 787	11.8%	1 688	4.1%	11 179	26.9%	7 371	33.1%	(77.1%)
Waste Management	14 941	15 691	0	-	1 151	7.7%	1 387	8.8%	2 539	16.2%	2 444	76.4%	(43.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 425 101	1 425 101	407 206	28.6%	590 964	41.5%	341 996	24.0%	1 340 166	94.0%	375 737	85.9%	(9.0%)
Property rates, penalties and collection charges	301 306	301 306	76 716	25.5%	77 148	25.6%	76 781	25.5%	230 644	76.5%	71 007	75.8%	8.1%
Service charges	766 789	766 789	205 160	26.8%	185 728	24.2%	184 485	24.1%	575 373	75.0%	161 418	75.0%	14.3%
Other revenue	145 192	145 192	68 296	47.0%	251 053	172.9%	34 480	23.7%	353 829	243.7%	72 174	153.5%	(52.2%)
Government - operating	126 295	126 295	50 745	40.2%	41 179	32.6%	30 548	24.2%	122 472	97.0%	34 170	103.3%	(10.6%)
Government - capital	62 170	62 170	2 260	3.6%	24 749	39.8%	9 380	15.1%	36 389	58.5%	30 272	100.5%	(69.0%)
Interest	23 349	23 349	4 030	17.3%	11 107	47.6%	6 321	27.1%	21 459	91.9%	6 696	81.0%	(5.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 228 279)	(1 228 279)	(397 544)	32.4%	(440 258)	35.8%	(239 454)	19.5%	(1 077 256)	87.7%	(254 259)	77.0%	(5.8%)
Suppliers and employees	(1 129 725)	(1 129 725)	(380 405)	33.7%	(421 270)	37.3%	(222 035)	19.7%	(1 023 710)	90.6%	(238 444)	78.9%	(6.9%)
Finance charges	(30 890)	(30 890)	-	-	(116)	.4%	-	-	(116)	.4%	-	17.9%	-
Transfers and grants	(67 663)	(67 663)	(17 139)	25.3%	(18 872)	27.9%	(17 419)	25.7%	(53 430)	79.0%	(15 814)	73.4%	10.1%
Net Cash from/(used) Operating Activities	196 822	196 822	9 662	4.9%	150 706	76.6%	102 542	52.1%	262 910	133.6%	121 478	143.1%	(15.6%)
Cash Flow from Investing Activities													
Receipts	(53 850)	(53 850)	72 000	(133.7%)	(72 000)	133.7%	(36 000)	66.9%	(36 000)	66.9%	72 000	(543.1%)	(150.0%)
Proceeds on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	322.6%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(54 000)	(54 000)	72 000	(133.3%)	(72 000)	133.3%	(36 000)	66.7%	(36 000)	66.7%	72 000	(520.0%)	(150.0%)
Payments	(236 369)	(278 127)	(22 691)	9.6%	(47 735)	20.2%	(42 130)	15.1%	(112 556)	40.5%	(54 392)	48.5%	(22.5%)
Capital assets	(236 369)	(278 127)	(22 691)	9.6%	(47 735)	20.2%	(42 130)	15.1%	(112 556)	40.5%	(54 392)	48.5%	(22.5%)
Net Cash from/(used) Investing Activities	(290 219)	(331 977)	49 309	(17.0%)	(119 735)	41.3%	(78 130)	23.5%	(148 556)	44.7%	17 608	(10.4%)	(543.7%)
Cash Flow from Financing Activities													
Receipts	103 742	103 742	259	.2%	(20 253)	(19.5%)	2 896	2.8%	(17 098)	(16.5%)	1 953	4.4%	48.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	97 976	97 976	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	5 766	259	4.5%	(20 253)	(351.3%)	2 896	50.2%	(17 098)	(296.5%)	1 953	109.4%	48.3%
Payments	(16 770)	(16 770)	(2 411)	14.4%	(4 524)	27.0%	-	-	(6 935)	41.4%	(2 301)	51.4%	(100.0%)
Repayment of borrowing	(16 770)	(16 770)	(2 411)	14.4%	(4 524)	27.0%	-	-	(6 935)	41.4%	(2 301)	51.4%	(100.0%)
Net Cash from/(used) Financing Activities	86 972	86 972	(2 152)	(2.5%)	(24 777)	(28.5%)	2 896	3.3%	(24 033)	(27.6%)	(348)	(2.5%)	(932.7%)
Net Increase/(Decrease) in cash held	(6 425)	(48 183)	56 819	(884.4%)	6 193	(96.4%)	27 308	(56.7%)	90 321	(187.5%)	138 738	(3 015.4%)	(80.3%)
Cash/cash equivalents at the year begin:	78 600	120 359	98 893	125.8%	155 712	198.1%	161 905	134.5%	98 893	82.2%	200 322	100.0%	(19.2%)
Cash/cash equivalents at the year end:	72 176	72 176	155 712	215.7%	161 905	224.3%	189 213	262.2%	189 213	262.2%	339 059	571.3%	(44.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 407	53.0%	467	5.6%	397	4.8%	3 044	36.6%	8 316	9.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 812	89.2%	660	3.1%	330	1.6%	1 290	6.1%	21 092	23.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 092	50.7%	2 030	6.8%	1 280	4.3%	11 358	38.2%	29 760	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 894	56.8%	377	7.4%	237	4.7%	1 586	31.1%	5 094	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 147	59.0%	392	7.4%	211	4.0%	1 582	29.7%	5 333	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	253	9.9%	89	3.5%	136	5.3%	2 087	81.4%	2 564	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(4)	(.2%)	172	7.5%	147	6.4%	1 969	86.2%	2 285	2.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 004)	(14.1%)	2 431	17.1%	1 177	8.3%	12 622	88.7%	14 227	16.0%	-	-	-	-
Total By Income Source	42 598	48.0%	6 620	7.5%	3 915	4.4%	35 539	40.1%	88 672	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 972)	(100.5%)	658	33.5%	496	25.3%	2 779	141.7%	1 961	2.2%	-	-	-	-
Commercial	17 386	57.2%	1 549	5.1%	1 466	4.8%	10 009	32.9%	30 410	34.3%	-	-	-	-
Households	25 693	54.6%	2 699	5.7%	1 725	3.7%	16 905	36.0%	47 022	53.0%	-	-	-	-
Other	1 491	16.1%	1 714	18.5%	228	2.5%	5 846	63.0%	9 279	10.5%	-	-	-	-
Total By Customer Group	42 598	48.0%	6 620	7.5%	3 915	4.4%	35 539	40.1%	88 672	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	30 162	100.0%	-	-	-	-	-	-	30 162	44.3%
Bulk Water	92	100.0%	-	-	-	-	-	-	92	.1%
PAYE deductions	4 022	100.0%	-	-	-	-	-	-	4 022	5.9%
VAT (output less input)	1 340	100.0%	-	-	-	-	-	-	1 340	2.0%
Pensions / Retirement	4 357	100.0%	-	-	-	-	-	-	4 357	6.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 082	100.0%	-	-	-	-	-	-	27 082	39.8%
Auditor-General	13	100.0%	-	-	-	-	-	-	13	-
Other	973	100.0%	-	-	-	-	-	-	973	1.4%
Total	68 040	100.0%	-	-	-	-	-	-	68 040	100.0%

Contact Details

Municipal Manager	Mr W D Fouche	013 249 7264
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	199 851	200 042	54 405	27.2%	47 185	23.6%	44 749	22.4%	146 339	73.2%	34 924	77.0%	28.1%
Property rates	60 321	39 271	8 972	14.9%	6 406	10.6%	6 852	17.4%	22 230	56.6%	13 458	81.9%	(49.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 798	39 798	7 795	17.8%	12 104	27.6%	12 236	30.7%	32 135	80.7%	6 799	62.2%	80.0%
Service charges - water revenue	12 140	12 140	2 663	21.9%	3 036	25.0%	4 221	34.8%	9 920	81.7%	4 370	84.2%	(3.4%)
Service charges - sanitation revenue	8 770	8 770	2 102	24.0%	2 250	25.7%	2 150	24.5%	6 502	74.1%	2 014	73.9%	6.7%
Service charges - refuse revenue	8 996	8 996	2 484	27.6%	1 889	21.0%	2 198	24.4%	6 571	73.0%	2 155	77.1%	2.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	437	998	257	58.8%	298	68.3%	154	15.5%	710	71.1%	169	106.4%	(8.4%)
Interest earned - external investments	216	325	95	44.0%	105	48.6%	92	28.3%	292	89.9%	50	108.2%	82.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 556	12 101	6 110	110.0%	3 910	70.4%	2 890	23.9%	12 911	106.7%	3 061	108.4%	(5.6%)
Licences and permits	7	7	3	39.5%	3	41.8%	1	13.6%	7	90.4%	1	1 006.5%	(12.3%)
Agency services	2 384	2 384	280	11.7%	505	21.2%	1 316	55.2%	2 100	88.1%	2 274	119.2%	(42.1%)
Transfers recognised - operational	52 305	52 305	23 380	44.7%	16 477	31.5%	12 448	23.8%	52 305	100.0%	371	75.0%	3 255.3%
Other own revenue	4 867	22 934	264	5.4%	202	4.1%	191	.8%	657	2.9%	202	120.3%	(5.4%)
Gains on disposal of PPE	54	14	-	-	-	-	-	-	-	-	-	106.9%	-
Operating Expenditure	251 643	240 275	33 015	13.1%	44 847	17.8%	33 477	13.9%	111 339	46.3%	31 867	42.1%	5.1%
Employee related costs	82 500	80 465	17 333	21.0%	17 499	21.2%	17 650	21.9%	52 482	65.2%	15 376	56.9%	14.8%
Remuneration of councillors	5 442	5 442	1 278	23.5%	1 278	23.5%	1 472	27.1%	4 027	74.0%	1 192	69.1%	23.5%
Debt impairment	17 709	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 487	42 460	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 053	3 055	408	19.9%	1 673	81.5%	893	29.2%	2 974	97.3%	861	114.4%	3.8%
Bulk purchases	46 575	46 075	7 445	16.0%	12 835	27.6%	5 155	11.2%	25 435	55.2%	8 031	67.2%	(35.8%)
Other Materials	6 141	6 735	588	9.6%	1 487	24.2%	1 627	24.2%	3 703	55.0%	779	28.3%	108.9%
Contracted services	5 325	4 986	560	10.5%	1 283	24.1%	812	16.3%	2 656	53.3%	58	32.4%	1 310.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	34 410	41 057	5 403	15.7%	8 792	25.6%	5 867	14.3%	20 062	48.9%	5 570	48.2%	5.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 791)	(40 233)	21 390		2 338		11 272		35 000		3 057		
Transfers recognised - capital	17 755	17 755	6 747	38.0%	-	-	11 008	62.0%	17 755	100.0%	10 093	100.0%	9.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	17 900	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 136)	(22 478)	28 137		2 338		22 280		52 755		13 150		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 136)	(22 478)	28 137		2 338		22 280		52 755		13 150		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 136)	(22 478)	28 137		2 338		22 280		52 755		13 150		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 136)	(22 478)	28 137		2 338		22 280		52 755		13 150		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	35 925	35 986	22	.1%	6 181	17.2%	639	1.8%	6 842	19.0%	2 752	42.3%	(76.8%)
National Government	16 867	16 867	-	-	6 027	35.7%	443	2.6%	6 470	38.4%	2 752	43.9%	(83.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17 900	17 900	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 767	34 767	-	-	6 027	17.3%	443	1.3%	6 470	18.6%	2 752	43.9%	(83.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 158	1 219	22	1.9%	154	13.3%	196	16.1%	372	30.5%	0	4.3%	42 086.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 925	35 986	22	.1%	6 181	17.2%	639	1.8%	6 842	19.0%	2 752	42.3%	(76.8%)
Governance and Administration	35 153	35 238	1	-	6 181	17.6%	577	1.6%	6 759	19.2%	2 752	43.7%	(79.1%)
Executive & Council	34 767	34 770	-	-	6 027	17.3%	443	1.3%	6 470	18.6%	2 752	43.9%	(83.9%)
Budget & Treasury Office	200	182	1	.4%	132	65.8%	-	-	132	72.9%	-	37.0%	-
Corporate Services	186	286	-	-	23	12.2%	134	46.7%	156	54.7%	-	9.7%	(100.0%)
Community and Public Safety	89	65	-	-	-	-	15	23.3%	15	23.3%	-	-	(100.0%)
Community & Social Services	24	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	30	30	-	-	-	-	-	-	-	-	-	-	-
Public Safety	35	35	-	-	-	-	15	43.3%	15	43.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	83	123	-	-	-	-	-	-	-	-	-	65.9%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83	123	-	-	-	-	-	-	-	-	-	98.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	560	21	3.5%	-	-	47	8.4%	68	12.1%	-	-	(100.0%)
Electricity	200	310	-	-	-	-	-	-	-	-	-	-	-
Water	200	100	21	10.5%	-	-	47	46.9%	68	67.9%	-	-	(100.0%)
Waste Water Management	200	150	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	235 452	199 883	61 153	26.0%	47 185	20.0%	55 757	27.9%	164 095	82.1%	45 017	79.0%	23.9%
Property rates, penalties and collection charges	60 321	39 272	8 972	14.9%	6 406	10.6%	6 852	17.4%	22 230	56.6%	13 458	81.9%	(49.1%)
Service charges	73 703	69 703	15 045	20.4%	19 278	26.2%	20 804	29.8%	55 128	79.1%	15 339	69.3%	35.6%
Other revenue	31 152	20 524	6 926	22.2%	4 919	15.8%	4 552	22.2%	16 397	79.9%	5 706	102.5%	(20.2%)
Government - operating	52 305	52 305	23 368	44.7%	16 477	31.5%	12 448	23.8%	52 293	100.0%	371	76.8%	3 255.3%
Government - capital	17 755	17 755	6 747	38.0%	-	-	11 008	62.0%	17 755	100.0%	10 093	100.0%	9.1%
Interest	216	325	95	44.0%	105	48.6%	92	28.3%	292	89.9%	50	108.2%	82.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(182 424)	(187 815)	(23 272)	12.8%	(44 847)	24.6%	(33 477)	17.8%	(101 596)	54.1%	(31 867)	57.1%	5.1%
Suppliers and employees	(180 370)	(184 760)	(22 864)	12.7%	(43 174)	23.9%	(32 584)	17.6%	(98 622)	53.4%	(31 006)	56.4%	5.1%
Finance charges	(2 053)	(3 055)	(408)	19.9%	(1 673)	81.5%	(893)	29.2%	(2 974)	97.3%	(861)	114.4%	3.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 029	12 069	37 881	71.4%	2 338	4.4%	22 280	184.6%	62 499	517.9%	13 150	193.5%	69.4%
Cash Flow from Investing Activities													
Receipts	54	-	-	-	-	-	-	-	-	-	-	106.9%	-
Proceeds on disposal of PPE	54	-	-	-	-	-	-	-	-	-	-	106.9%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 925)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(6 842)	37.8%	(2 752)	42.3%	(76.8%)
Capital assets	(35 925)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(6 842)	37.8%	(2 752)	42.3%	(76.8%)
Net Cash from/(used) Investing Activities	(35 871)	(18 086)	(22)	.1%	(6 181)	17.2%	(639)	3.5%	(6 842)	37.8%	(2 752)	41.5%	(76.8%)
Cash Flow from Financing Activities													
Receipts	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	32	109.5%	28	(49.3%)	(90.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	32	109.5%	28	(49.3%)	(90.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	55	30	32	57.4%	(2)	(3.7%)	3	9.5%	32	109.5%	28	(49.3%)	(90.0%)
Net Increase/(Decrease) in cash held	17 213	(5 988)	37 891	220.1%	(3 845)	(22.3%)	21 644	(361.5%)	55 690	(930.1%)	10 426	360.1%	107.6%
Cash/cash equivalents at the year begin:	500	6 636	6 636	1 327.3%	44 527	8 905.5%	40 682	613.0%	6 636	100.0%	49 641	(10.8%)	(18.0%)
Cash/cash equivalents at the year end:	17 713	649	44 527	251.4%	40 682	229.7%	62 326	9 608.3%	62 326	9 608.3%	60 067	(246.3%)	3.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	997	3.7%	1 704	6.4%	833	3.1%	23 222	86.8%	26 756	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 411	14.9%	1 168	7.2%	626	3.9%	11 997	74.0%	16 201	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 076	3.7%	1 818	3.3%	1 633	2.9%	49 925	90.0%	55 452	36.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	652	4.1%	549	3.4%	455	2.8%	14 360	89.7%	16 017	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	667	3.6%	592	3.2%	524	2.8%	16 888	90.5%	18 671	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	853	4.4%	943	4.9%	460	2.4%	17 165	88.4%	19 420	12.7%	-	-	-	-
Total By Income Source	7 655	5.0%	6 774	4.4%	4 531	3.0%	133 558	87.6%	152 517	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 675	41.3%	404	10.0%	136	3.4%	1 841	45.4%	4 057	2.7%	-	-	-	-
Commercial	1 550	12.4%	1 393	11.2%	796	6.4%	8 714	70.0%	12 453	8.2%	-	-	-	-
Households	3 379	3.7%	3 717	4.1%	2 784	3.0%	81 457	89.2%	91 338	59.9%	-	-	-	-
Other	1 051	2.4%	1 258	2.8%	815	1.8%	41 545	93.0%	44 668	29.3%	-	-	-	-
Total By Customer Group	7 655	5.0%	6 774	4.4%	4 531	3.0%	133 558	87.6%	152 517	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	59	.2%	2 706	7.6%	2 547	7.1%	30 418	85.1%	35 730	53.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	635	100.0%	-	-	-	-	-	-	635	.9%
Pensions / Retirement	1 044	100.0%	-	-	-	-	-	-	1 044	1.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 265	4.7%	1 117	4.1%	1 928	7.2%	22 645	84.0%	26 955	40.3%
Auditor-General	116	6.2%	-	-	1 759	93.8%	-	-	1 875	2.8%
Other	585	80.6%	141	19.4%	-	-	-	-	726	1.1%
Total	3 703	5.5%	3 964	5.9%	6 235	9.3%	53 063	79.2%	66 965	100.0%

Contact Details

Municipal Manager	Mrs Elizabeth k Tshabalala	013 253 7628
Financial Manager	Mrs Winny Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	488 837	488 837	156 771	32.1%	135 598	27.7%	145 553	29.8%	437 922	89.6%	89 935	110.0%	61.8%
Property rates	57 411	57 411	9 714	16.9%	9 704	16.9%	9 708	16.9%	29 126	50.7%	66 895	333.5%	(85.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 752	41 752	10 326	24.7%	10 263	24.6%	19 685	47.1%	40 274	96.5%	6 539	70.1%	201.0%
Service charges - sanitation revenue	1 791	1 791	396	22.1%	401	22.4%	431	24.0%	1 228	68.6%	264	65.9%	63.3%
Service charges - refuse revenue	15 723	15 723	3 266	20.8%	3 272	20.8%	5 897	37.5%	12 435	79.1%	2 078	66.9%	183.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	565	565	139	24.5%	105	18.6%	46	8.1%	290	51.2%	78	64.3%	(41.3%)
Interest earned - external investments	2 469	2 469	1 194	48.4%	2 663	107.9%	1 661	67.3%	5 518	223.5%	1 571	276.0%	5.7%
Interest earned - outstanding debtors	24 477	24 477	3 760	15.4%	4 310	17.6%	4 572	18.7%	12 642	51.6%	4 199	68.1%	8.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 500	1 500	161	10.7%	91	6.1%	83	5.5%	335	22.3%	99	16.1%	(15.6%)
Licences and permits	312	312	113	36.2%	22	6.9%	14	4.4%	148	47.5%	9	51.4%	45.6%
Agency services	6 136	6 136	-	-	548	8.9%	-	-	548	8.9%	871	69.5%	(100.0%)
Transfers recognised - operational	309 291	309 291	121 549	39.3%	96 838	31.3%	102 878	33.3%	321 265	103.9%	1 127	100.9%	9 028.5%
Other own revenue	27 410	27 410	6 155	22.5%	7 379	26.9%	579	2.1%	14 114	51.5%	6 206	496.9%	(90.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	629 944	629 944	62 411	9.9%	106 562	16.9%	83 344	13.2%	252 317	40.1%	35 717	49.6%	133.3%
Employee related costs	107 341	107 341	24 008	22.4%	27 688	25.8%	26 296	24.5%	77 992	72.7%	16 318	65.0%	61.1%
Remuneration of councillors	18 462	18 462	4 538	24.6%	4 665	25.3%	5 040	27.3%	14 242	77.1%	3 063	65.0%	64.5%
Debt impairment	58 685	58 685	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	151 000	151 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	149 641	149 641	8 661	5.8%	35 875	24.0%	24 307	16.2%	68 844	46.0%	9 485	73.0%	156.3%
Other Materials	1 100	1 100	-	-	83	7.6%	212	19.3%	296	26.9%	30	49.3%	598.2%
Contracted services	11 000	11 000	1 809	16.4%	3 736	34.0%	2 817	25.6%	8 362	76.0%	721	84.1%	290.4%
Transfers and grants	18 562	18 562	4 644	25.0%	6 677	36.0%	9 153	49.3%	20 474	110.3%	1 965	40.1%	365.7%
Other expenditure	114 153	114 153	18 752	16.4%	27 836	24.4%	15 519	13.6%	62 107	54.4%	4 133	80.3%	275.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(141 107)	(141 107)	94 360		29 036		62 209		185 605		54 219		
Transfers recognised - capital	120 239	120 239	-	-	10 231	8.5%	2 000	1.7%	12 231	10.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 868)	(20 868)	94 360		39 268		64 209		197 837		54 219		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 868)	(20 868)	94 360		39 268		64 209		197 837		54 219		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 868)	(20 868)	94 360		39 268		64 209		197 837		54 219		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 868)	(20 868)	94 360		39 268		64 209		197 837		54 219		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	81 188	69.8%	16 868	23.7%	15.5%
National Government	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	81 188	69.8%	16 868	23.7%	15.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	81 188	69.8%	16 868	23.7%	15.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	81 188	69.8%	16 868	23.7%	15.5%
Governance and Administration	-	-	-	-	564	-	-	-	564	-	-	-	-
Executive & Council	-	-	-	-	564	-	-	-	564	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	115 239	115 239	47 039	40.8%	13 310	11.5%	19 484	16.9%	79 832	69.3%	16 868	23.6%	15.5%
Planning and Development	115 239	115 239	47 039	40.8%	13 310	11.5%	19 484	16.9%	79 832	69.3%	16 868	23.6%	15.5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 100	1 100	792	72.0%	-	-	-	-	792	72.0%	-	-	-
Electricity	1 100	1 100	792	72.0%	-	-	-	-	792	72.0%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	510 584	510 584	181 365	35.5%	152 170	29.8%	108 628	21.3%	442 163	86.6%	137 763	94.1%	(21.1%)
Property rates, penalties and collection charges	25 481	25 481	144	.6%	345	1.4%	289	1.1%	777	3.0%	141	487.0%	105.1%
Service charges	16 894	16 894	541	3.2%	806	4.8%	686	4.1%	2 033	12.0%	660	73.2%	4.0%
Other revenue	35 924	35 924	6 323	17.6%	1 957	5.4%	1 073	3.0%	9 353	26.0%	8 597	718.0%	(87.5%)
Government - operating	309 291	309 291	127 795	41.3%	104 650	33.8%	102 878	33.3%	335 323	108.4%	79 024	99.9%	30.2%
Government - capital	120 239	120 239	45 273	37.7%	41 699	34.7%	2 000	1.7%	88 972	74.0%	47 440	41.2%	(95.8%)
Interest	2 756	2 756	1 290	46.8%	2 713	98.5%	1 702	61.8%	5 705	207.0%	1 901	191.2%	(10.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(394 245)	(394 245)	(62 670)	15.9%	(109 089)	27.7%	(83 344)	21.1%	(255 103)	64.7%	(62 932)	44.0%	32.4%
Suppliers and employees	(389 945)	(389 945)	(57 768)	14.8%	(102 412)	26.3%	(74 190)	19.0%	(234 370)	60.1%	(62 932)	44.0%	17.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 300)	(4 300)	(4 902)	114.0%	(6 677)	155.3%	(9 153)	212.9%	(20 733)	482.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	116 339	116 339	118 695	102.0%	43 080	37.0%	25 284	21.7%	187 060	160.8%	74 831	(95.0%)	(66.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(81 062)	69.7%	(19 147)	27.4%	1.8%
Capital assets	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(81 062)	69.7%	(19 147)	27.4%	1.8%
Net Cash from/(used) Investing Activities	(116 339)	(116 339)	(48 268)	41.5%	(13 310)	11.4%	(19 484)	16.7%	(81 062)	69.7%	(19 147)	27.4%	1.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(0)	(0)	70 427	############	29 771	############	5 800	############	105 998	############	55 683	(41.9%)	(89.6%)
Cash/cash equivalents at the year begin:	100	100	86 000	86 000.4%	156 427	156 427.1%	186 198	186 197.7%	86 000	86 000.4%	92 930	44.3%	100.4%
Cash/cash equivalents at the year end:	100	100	156 427	156 431.8%	186 198	186 203.3%	191 998	192 003.9%	191 998	192 003.9%	148 614	(90.9%)	29.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 167	4.5%	4 836	4.2%	2 188	1.9%	103 853	89.5%	116 044	36.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 387	3.8%	2 363	3.7%	2 346	3.7%	56 328	88.8%	63 423	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	148	14.0%	138	13.0%	119	11.2%	654	61.8%	1 058	.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 472	6.9%	2 283	6.4%	1 065	3.0%	29 829	83.7%	35 648	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 566	2.5%	1 513	2.5%	1 489	2.4%	57 086	92.6%	61 654	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 890	4.9%	1 785	4.6%	1 167	3.0%	34 051	87.6%	38 893	12.3%	-	-	-	-
Total By Income Source	13 630	4.3%	12 917	4.1%	8 372	2.6%	281 811	89.0%	316 732	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 338	5.7%	1 265	5.4%	1 186	5.0%	19 705	83.9%	23 494	7.4%	-	-	-	-
Commercial	696	2.4%	676	2.3%	658	2.2%	27 582	93.1%	29 612	9.3%	-	-	-	-
Households	7 078	5.1%	6 717	4.8%	4 035	2.9%	121 417	87.2%	139 247	44.0%	-	-	-	-
Other	4 518	3.6%	4 260	3.4%	2 493	2.0%	113 107	90.9%	124 378	39.3%	-	-	-	-
Total By Customer Group	13 630	4.3%	12 917	4.1%	8 372	2.6%	281 811	89.0%	316 732	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 154	100.0%	-	-	-	-	-	-	8 154	94.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	494	100.0%	-	-	-	-	-	-	494	5.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 648	100.0%	-	-	-	-	-	-	8 648	100.0%

Contact Details

Municipal Manager	Mr J I Sindane	013 986 9115
Financial Manager	Ms MS Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	403 292	424 121	161 833	40.1%	150 789	37.4%	112 456	26.5%	425 078	100.2%	18 562	73.6%	505.8%
Property rates	12 500	25 000	2 603	20.8%	2 809	22.5%	4 254	17.0%	9 665	38.7%	3 399	115.5%	25.2%
Property rates - penalties and collection charges	-	-	-	-	1 608	-	-	-	1 608	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 000	33 292	13 400	44.7%	12 434	41.4%	10 989	33.0%	36 824	110.6%	6 355	155.9%	72.9%
Service charges - sanitation revenue	-	1 708	30	-	917	-	1 091	63.9%	2 039	119.4%	620	94.9%	76.2%
Service charges - refuse revenue	4 000	3 590	440	11.0%	1 038	25.9%	1 093	30.4%	2 571	71.6%	688	83.8%	58.9%
Service charges - other	300	450	217	72.2%	532	177.5%	1 112	247.0%	1 861	413.5%	42	74.6%	2 570.7%
Rental of facilities and equipment	150	-	23	15.6%	91	60.5%	37	-	151	-	30	62.6%	24.8%
Interest earned - external investments	7 500	7 500	2 198	29.3%	11 880	158.4%	2 229	29.7%	16 306	217.4%	1 878	77.0%	18.7%
Interest earned - outstanding debtors	5 000	5 000	3 659	73.2%	4 934	98.7%	3 836	76.7%	12 429	248.6%	3 023	105.3%	26.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	45	22.5%	510	254.8%	538	269.0%	1 093	546.3%	50	65.4%	984.7%
Licences and permits	4 000	5 000	4	.1%	6	.1%	1 946	38.9%	1 956	39.1%	1 161	108.4%	67.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	334 869	338 890	138 450	41.3%	112 151	33.5%	82 271	24.3%	332 872	98.2%	1 022	64.7%	7 950.0%
Other own revenue	4 773	3 491	763	16.0%	1 880	39.4%	3 061	87.7%	5 704	163.4%	295	68.2%	936.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 859	657 489	81 049	14.8%	101 017	18.5%	114 384	17.4%	296 450	45.1%	85 588	46.7%	33.6%
Employee related costs	116 870	161 195	35 088	30.0%	37 601	32.2%	44 557	27.6%	117 246	72.7%	30 723	67.8%	45.0%
Remuneration of councillors	17 020	19 739	4 120	24.2%	4 175	24.5%	4 868	24.7%	13 163	66.7%	3 916	62.9%	24.3%
Debt impairment	70 000	100 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	3 529	2.5%	(100.0%)
Finance charges	500	150	22	4.4%	24	4.8%	14	9.4%	60	40.0%	35	25.1%	(59.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	38 800	40 849	8 082	20.8%	10 521	27.1%	7 591	18.6%	26 195	64.1%	3 208	52.7%	136.6%
Contracted services	28 425	41 700	6 488	22.8%	9 694	34.1%	7 783	18.7%	23 965	57.5%	7 815	74.7%	(.4%)
Transfers and grants	4 610	6 392	97	2.1%	1 718	37.3%	1 073	16.8%	2 888	45.2%	76	6.3%	1 308.1%
Other expenditure	129 633	147 464	27 152	20.9%	37 285	28.8%	48 496	32.9%	112 934	76.6%	36 286	80.3%	33.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(142 567)	(233 368)	80 784		49 772		(1 928)		128 628		(67 026)		
Transfers recognised - capital	120 751	127 351	-	-	42 263	35.0%	37 580	29.5%	79 843	62.7%	-	100.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 816)	(106 017)	80 784		92 035		35 652		208 471		(67 026)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 816)	(106 017)	80 784		92 035		35 652		208 471		(67 026)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 816)	(106 017)	80 784		92 035		35 652		208 471		(67 026)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 816)	(106 017)	80 784		92 035		35 652		208 471		(67 026)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	118 051	136 185	10 417	8.8%	36 191	30.7%	17 780	13.1%	64 387	47.3%	21 763	86.6%	(18.3%)
National Government	116 751	125 895	10 417	8.9%	36 191	31.0%	17 629	14.0%	64 236	51.0%	18 940	91.3%	(6.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 751	125 895	10 417	8.9%	36 191	31.0%	17 629	14.0%	64 236	51.0%	18 940	91.3%	(6.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	10 290	-	-	-	-	151	1.5%	151	1.5%	2 823	43.0%	(94.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 051	136 185	10 417	8.8%	36 191	30.7%	17 780	13.1%	64 387	47.3%	21 763	86.6%	(18.3%)
Governance and Administration	-	2 862	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	2 862	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 510	2 118	4 148	48.7%	-	-	1 193	56.4%	5 341	252.2%	301	54.7%	296.0%
Community & Social Services	8 510	704	4 099	48.2%	-	-	1 193	169.6%	5 293	752.1%	301	54.7%	296.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 414	49	-	-	-	-	-	49	3.4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	25 387	1 397	-	3 421	-	847	3.3%	5 665	22.3%	-	-	(100.0%)
Planning and Development	-	11 372	1 397	-	3 421	-	-	-	4 818	42.4%	-	-	-
Road Transport	-	14 015	-	-	-	-	847	6.0%	847	6.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 541	105 819	4 872	4.4%	32 770	29.9%	15 739	14.9%	53 381	50.4%	21 461	86.6%	(26.7%)
Electricity	1 635	-	-	-	874	53.5%	-	-	874	-	-	-	-
Water	107 906	95 529	4 872	4.5%	30 388	28.2%	14 553	15.2%	49 812	52.1%	19 301	85.4%	(24.6%)
Waste Water Management	-	10 290	-	-	1 508	-	1 187	11.5%	2 695	26.2%	2 160	98.7%	(45.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	534 043	611 454	254 969	47.7%	373 166	69.9%	225 367	36.9%	853 501	139.6%	105 796	126.5%	113.0%
Property rates, penalties and collection charges	12 500	25 000	834	6.7%	288	2.3%	1 141	4.6%	2 263	9.1%	1 186	29.6%	(3.8%)
Service charges	34 300	38 890	11 006	32.1%	7 833	22.8%	5 498	14.1%	24 337	62.6%	4 431	43.8%	24.1%
Other revenue	9 123	58 823	62 333	683.2%	216 673	2 375.0%	98 197	166.9%	377 202	641.2%	96 396	1 472.9%	1.9%
Government - operating	344 869	348 890	132 170	38.3%	104 651	30.3%	79 498	22.8%	316 319	90.7%	1 022	63.7%	7 678.7%
Government - capital	120 751	127 351	45 885	38.0%	42 263	35.0%	36 603	28.7%	124 751	98.0%	-	103.0%	(100.0%)
Interest	12 500	12 500	2 723	21.8%	1 458	11.7%	4 430	35.4%	8 612	68.9%	2 761	37.5%	60.5%
Dividends	-	-	17	-	-	-	-	-	17	-	-	-	-
Payments	(325 859)	(411 132)	(232 821)	71.4%	(194 550)	59.7%	(221 177)	53.8%	(648 548)	157.7%	(163 969)	131.9%	34.9%
Suppliers and employees	(321 049)	(404 590)	(232 724)	72.5%	(193 001)	60.1%	(220 053)	54.4%	(645 778)	159.6%	(163 797)	133.9%	34.3%
Finance charges	(200)	(150)	-	-	(24)	12.0%	(50)	33.4%	(74)	49.3%	(35)	30.5%	43.5%
Transfers and grants	(4 610)	(6 392)	(97)	2.1%	(1 525)	33.1%	(1 074)	16.8%	(2 696)	42.2%	(137)	7.4%	685.1%
Net Cash from/(used) Operating Activities	208 184	200 322	22 147	10.6%	178 616	85.8%	4 190	2.1%	204 953	102.3%	(58 173)	109.0%	(107.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(59 056)	43.4%	(19 891)	85.3%	(10.6%)
Capital assets	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(59 056)	43.4%	(19 891)	85.3%	(10.6%)
Net Cash from/(used) Investing Activities	(118 051)	(136 185)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(59 056)	43.4%	(19 891)	85.3%	(10.6%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	18.6%	-
Net Increase/(Decrease) in cash held	90 133	64 137	17 064	18.9%	142 426	158.0%	(13 593)	(21.2%)	145 897	227.5%	(78 064)	(147.1%)	(82.6%)
Cash/cash equivalents at the year begin:	52 577	52 577	3 435	6.5%	20 499	39.0%	162 925	309.9%	3 435	6.5%	95 666	.8%	70.3%
Cash/cash equivalents at the year end:	142 710	116 714	20 499	14.4%	162 925	114.2%	149 332	127.9%	149 332	127.9%	17 603	23.0%	748.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 569	4.0%	3 038	3.4%	3 439	3.9%	78 537	88.7%	88 583	37.1%	-	-	78 537	88.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 449	3.7%	1 361	3.5%	1 343	3.4%	34 964	89.4%	39 117	16.4%	-	-	34 964	89.0%
Receivables from Exchange Transactions - Waste Water Management	276	1.9%	260	1.8%	251	1.7%	13 697	94.6%	14 483	6.1%	-	-	13 697	94.0%
Receivables from Exchange Transactions - Waste Management	315	2.0%	300	1.9%	290	1.9%	14 689	94.2%	15 594	6.5%	-	-	14 689	94.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 784	3.0%	1 700	2.9%	1 642	2.8%	53 447	91.2%	58 573	24.5%	-	-	53 447	91.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	666	3.0%	577	2.6%	(2 843)	(12.7%)	24 039	107.1%	22 439	9.4%	-	-	24 039	107.0%
Total By Income Source	8 059	3.4%	7 236	3.0%	4 122	1.7%	219 372	91.9%	238 789	100.0%	-	-	219 372	91.0%
Debtors Age Analysis By Customer Group														
Organs of State	4 548	6.8%	3 504	5.3%	4 474	6.7%	53 947	81.2%	66 474	27.8%	-	-	53 947	81.0%
Commercial	306	2.6%	266	2.3%	253	2.2%	10 817	92.9%	11 642	4.9%	-	-	10 817	92.0%
Households	3 205	2.0%	3 465	2.2%	(605)	(.4%)	154 608	96.2%	160 674	67.3%	-	-	154 608	96.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 059	3.4%	7 236	3.0%	4 122	1.7%	219 372	91.9%	238 789	100.0%	-	-	219 372	91.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	25	100.0%	-	-	-	-	-	-	25	100.0%
Total	25	100.0%	-	-	-	-	-	-	25	100.0%

Contact Details

Municipal Manager	S.B Mahlangu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	351 437	360 293	144 919	41.2%	115 574	32.9%	90 706	25.2%	351 199	97.5%	91 972	97.6%	(1.4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	120	25	20.5%	23	18.9%	57	47.6%	105	87.0%	21	71.0%	178.0%
Interest earned - external investments	15 757	20 907	4 526	28.7%	5 667	36.0%	3 702	17.7%	13 896	66.5%	3 388	75.0%	9.3%
Interest earned - outstanding debtors	-	11	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	800	25	-	121	-	897	112.1%	1 042	130.3%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	334 683	337 683	140 209	41.9%	109 659	32.8%	85 931	25.4%	335 799	99.4%	88 444	99.0%	(2.8%)
Other own revenue	877	772	135	15.4%	104	11.8%	118	15.3%	357	46.2%	119	6.5%	(1.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 250	428 102	52 740	11.7%	83 917	18.6%	55 054	12.9%	191 712	44.8%	67 681	43.6%	(18.7%)
Employee related costs	106 986	109 250	20 058	18.7%	26 304	24.6%	15 059	13.8%	61 421	56.2%	17 777	48.2%	(15.3%)
Remuneration of councillors	12 915	13 073	3 126	24.2%	3 191	24.7%	3 283	25.1%	9 600	73.4%	3 070	53.4%	6.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 711	11 342	2 265	23.3%	1 549	16.0%	3 070	27.1%	6 883	60.7%	1 883	69.7%	63.0%
Finance charges	1 989	2 025	838	42.2%	15	.8%	744	36.8%	1 598	78.9%	764	34.4%	(2.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	61	.3%	(100.0%)
Contracted services	39 222	55 451	5 080	13.0%	11 308	28.8%	5 338	9.6%	21 727	39.2%	1 149	15.4%	364.7%
Transfers and grants	236 206	182 067	14 855	6.3%	33 343	14.1%	19 923	10.9%	68 121	37.4%	25 599	42.8%	(22.2%)
Other expenditure	45 221	54 894	6 518	14.4%	8 206	18.1%	7 637	13.9%	22 362	40.7%	17 378	70.1%	(56.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(100 813)	(67 809)	92 179		31 656		35 651		159 487		24 290		
Transfers recognised - capital	2 010	2 010	-	-	-	-	-	-	-	-	1 020	200.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(98 803)	(65 799)	92 179		31 656		35 651		159 487		25 310		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(98 803)	(65 799)	92 179		31 656		35 651		159 487		25 310		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(98 803)	(65 799)	92 179		31 656		35 651		159 487		25 310		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(98 803)	(65 799)	92 179		31 656		35 651		159 487		25 310		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	58 187	56 488	2 428	4.2%	3 516	6.0%	9 293	16.5%	15 237	27.0%	5 865	49.2%	58.5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 187	56 488	2 428	4.2%	3 516	6.0%	9 293	16.5%	15 237	27.0%	5 865	49.2%	58.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 187	56 488	2 428	4.2%	3 516	6.0%	9 293	16.5%	15 237	27.0%	5 865	49.2%	58.5%
Governance and Administration	58 187	24 257	245	.4%	417	.7%	5 319	21.9%	5 981	24.7%	3 230	118.8%	64.7%
Executive & Council	-	4 250	98	-	87	-	485	11.4%	670	15.8%	3 174	200.4%	(84.7%)
Budget & Treasury Office	58 187	80	-	-	36	.1%	394	492.9%	430	537.6%	14	19.9%	2 731.6%
Corporate Services	-	19 927	147	-	294	-	4 440	22.3%	4 880	24.5%	41	39.3%	10 617.0%
Community and Public Safety	-	31 900	2 183	-	3 133	-	3 924	12.3%	9 240	29.0%	2 635	35.7%	48.9%
Community & Social Services	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	30 059	2 183	-	3 133	-	3 020	10.0%	8 336	27.7%	2 612	37.4%	15.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	1 841	-	-	-	-	900	48.9%	900	48.9%	23	1.8%	3 845.4%
Economic and Environmental Services	-	330	-	-	(34)	-	51	15.3%	16	4.9%	-	99.5%	(100.0%)
Planning and Development	-	330	-	-	(34)	-	51	15.3%	16	4.9%	-	99.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	353 447	362 303	151 543	42.9%	115 295	32.6%	94 141	26.0%	360 979	99.6%	92 482	99.1%	1.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	997	1 692	6 857	687.5%	(81)	(8.1%)	761	45.0%	7 537	445.4%	650	82.1%	17.1%
Government - operating	334 683	337 683	140 159	41.9%	109 709	32.8%	89 240	26.4%	339 108	100.4%	88 444	101.2%	.9%
Government - capital	2 010	2 010	-	-	-	-	-	-	-	-	-	-	-
Interest	15 757	20 918	4 526	28.7%	5 667	36.0%	4 140	19.8%	14 334	68.5%	3 388	61.5%	22.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(442 538)	(405 344)	(61 860)	14.0%	(76 814)	17.4%	(72 300)	17.8%	(210 974)	52.0%	(72 037)	47.0%	.4%
Suppliers and employees	(204 344)	(405 344)	(46 166)	22.6%	(43 456)	21.3%	(57 554)	14.2%	(147 176)	36.3%	(45 674)	67.4%	26.0%
Finance charges	(1 989)	-	(838)	42.2%	(15)	.8%	(9)	-	(863)	-	(764)	-	(98.8%)
Transfers and grants	(236 206)	-	(14 855)	6.3%	(33 343)	14.1%	(14 737)	-	(62 935)	-	(25 599)	26.4%	(42.4%)
Net Cash from/(used) Operating Activities	(89 091)	(43 040)	89 683	(100.7%)	38 481	(43.2%)	21 841	(50.7%)	150 005	(348.5%)	20 444	(85.4%)	6.8%
Cash Flow from Investing Activities													
Receipts	-	(38 000)	-	-	36 656	-	-	-	36 656	(96.5%)	(510)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	(510)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(38 000)	-	-	36 656	-	-	-	36 656	(96.5%)	-	-	-
Payments	(58 187)	(56 488)	(2 388)	4.1%	(3 512)	6.0%	(6 785)	12.0%	(12 685)	22.5%	(5 865)	48.5%	15.7%
Capital assets	(58 187)	(56 488)	(2 388)	4.1%	(3 512)	6.0%	(6 785)	12.0%	(12 685)	22.5%	(5 865)	48.5%	15.7%
Net Cash from/(used) Investing Activities	(58 187)	(94 488)	(2 388)	4.1%	33 145	(57.0%)	(6 785)	7.2%	23 972	(25.4%)	(6 375)	57.9%	6.4%
Cash Flow from Financing Activities													
Receipts	(3 426)	3 426	(1 592)	46.5%	(58)	1.7%	(604)	(17.6%)	(2 253)	(65.8%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(3 426)	3 426	(1 592)	46.5%	(58)	1.7%	(604)	(17.6%)	(2 253)	(65.8%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 426)	-	(9)	.3%	-	-	9	-	-	-	(16 472)	293.9%	(100.1%)
Repayment of borrowing	(3 426)	-	(9)	.3%	-	-	9	-	-	-	(16 472)	293.9%	(100.1%)
Net Cash from/(used) Financing Activities	(6 852)	3 426	(1 602)	23.4%	(58)	.8%	(594)	(17.3%)	(2 253)	(65.8%)	(16 472)	293.9%	(96.4%)
Net Increase/(Decrease) in cash held	(154 130)	(134 102)	85 693	(55.6%)	71 568	(46.4%)	14 462	(10.8%)	171 723	(128.1%)	(2 402)	(44.4%)	(702.0%)
Cash/cash equivalents at the year begin:	401 783	432 380	432 380	107.6%	518 073	128.9%	589 641	136.4%	432 380	100.0%	481 999	194.7%	22.3%
Cash/cash equivalents at the year end:	247 653	298 278	518 073	209.2%	589 641	238.1%	604 103	202.5%	604 103	202.5%	479 597	1 532.9%	26.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	100.0%	-	-	-	-	-	-	12	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 470	100.0%	1	-	-	-	-	-	13 471	99.9%	-	-	-	-
Total By Income Source	13 483	100.0%	1	-	-	-	-	-	13 483	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 337	100.0%	-	-	-	-	-	-	13 337	98.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	99.4%	1	.6%	-	-	-	-	147	1.1%	-	-	-	-
Total By Customer Group	13 483	100.0%	1	-	-	-	-	-	13 483	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 701	100.0%	-	-	-	-	-	-	24 701	87.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 396	100.0%	-	-	-	-	-	-	3 396	12.1%
Total	28 097	100.0%	-	-	-	-	-	-	28 097	100.0%

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	454 114	526 334	185 100	40.8%	67 824	14.9%	82 853	15.7%	335 776	63.8%	73 631	80.5%	12.5%
Property rates	99 967	86 827	86 970	87.0%	414	.4%	296	.3%	87 680	101.0%	(503)	85.3%	(158.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	156 423	165 712	31 063	19.9%	34 203	21.9%	30 838	18.6%	96 105	58.0%	30 392	67.3%	1.5%
Service charges - water revenue	29 433	37 464	6 515	22.1%	7 369	25.0%	7 390	19.7%	21 274	56.8%	7 903	76.0%	(6.5%)
Service charges - sanitation revenue	12 283	32 897	2 094	17.0%	2 169	17.7%	2 720	8.3%	6 982	21.2%	2 729	75.4%	(.3%)
Service charges - refuse revenue	-	14 695	4 941	-	7 297	-	2 894	19.7%	15 132	103.0%	3 073	75.4%	(5.8%)
Service charges - other	-	123	26	-	79	-	61	49.8%	166	135.2%	(363)	-	(116.8%)
Rental of facilities and equipment	2 640	3 205	616	23.3%	767	29.1%	717	22.4%	2 099	65.5%	777	82.1%	(7.7%)
Interest earned - external investments	636	576	103	16.2%	6	.9%	165	28.7%	274	47.6%	41	64.6%	303.9%
Interest earned - outstanding debtors	8 924	17 265	3 268	36.6%	4 574	51.2%	3 778	21.9%	11 620	67.3%	2 856	87.7%	32.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 721	2 360	471	27.4%	821	47.7%	156	6.6%	1 448	61.4%	669	116.9%	(76.7%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 190	30 835	2 984	21.0%	7 820	55.1%	6 114	19.8%	16 918	54.9%	961	73.7%	536.1%
Transfers recognised - operational	108 716	105 775	43 655	40.2%	-	-	26 193	24.8%	69 848	66.0%	24 507	95.5%	6.9%
Other own revenue	19 180	9 800	2 393	12.5%	2 306	12.0%	1 530	15.6%	6 230	63.6%	588	250.3%	160.3%
Gains on disposal of PPE	-	18 800	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	483 122	527 334	120 239	24.9%	109 792	22.7%	91 115	17.3%	321 146	60.9%	90 626	63.9%	.5%
Employee related costs	116 328	140 388	33 343	28.7%	39 473	33.9%	33 850	24.1%	106 667	76.0%	27 628	75.8%	22.5%
Remuneration of councillors	8 395	8 693	2 177	25.9%	2 170	25.8%	2 494	28.7%	6 841	78.7%	1 905	63.9%	31.0%
Debt impairment	2 116	15 197	663	31.3%	5	.2%	3	-	671	4.4%	-	-	(100.0%)
Depreciation and asset impairment	36 385	33 820	-	-	-	-	-	-	-	-	-	-	-
Finance charges	27 757	44 052	11 310	40.7%	10 604	38.2%	9 007	20.4%	30 921	70.2%	8 793	94.7%	2.4%
Bulk purchases	173 138	104 665	34 194	19.7%	11 155	6.4%	18 378	17.6%	63 727	60.9%	25 243	56.1%	(27.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 692	49 397	9 056	25.4%	10 910	30.6%	10 366	21.0%	30 332	61.4%	9 338	68.8%	11.0%
Transfers and grants	8 600	11 169	1 487	17.3%	4 763	55.4%	4 700	42.1%	10 949	98.0%	1 900	82.7%	147.4%
Other expenditure	74 711	119 953	28 009	37.5%	30 712	41.1%	12 316	10.3%	71 038	59.2%	15 820	88.7%	(22.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 008)	(1 000)	64 860		(41 968)		(8 263)		14 630		(16 995)		
Transfers recognised - capital	46 647	46 647	-	-	29 131	62.5%	-	-	29 131	62.5%	-	.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 639	45 647	64 860		(12 837)		(8 263)		43 761		(16 995)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 639	45 647	64 860		(12 837)		(8 263)		43 761		(16 995)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 639	45 647	64 860		(12 837)		(8 263)		43 761		(16 995)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 639	45 647	64 860		(12 837)		(8 263)		43 761		(16 995)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	44 278	44 505	-	-	24 176	54.6%	772	1.7%	24 948	56.1%	23 768	70.0%	(96.8%)
National Government	44 278	44 278	-	-	23 949	54.1%	772	1.7%	24 721	55.8%	20 016	61.7%	(96.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 278	44 278	-	-	23 949	54.1%	772	1.7%	24 721	55.8%	20 016	61.7%	(96.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	227	-	-	227	-	-	-	227	99.9%	3 752	240.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 278	44 505	-	-	24 176	54.6%	772	1.7%	24 948	56.1%	23 768	70.0%	(96.8%)
Governance and Administration	-	227	-	-	227	-	-	-	227	99.9%	8 804	330.0%	(100.0%)
Executive & Council	-	68	-	-	68	-	-	-	68	100.6%	-	-	-
Budget & Treasury Office	-	88	-	-	88	-	-	-	88	99.5%	-	10.0%	-
Corporate Services	-	71	-	-	71	-	-	-	71	99.8%	8 804	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	44 278	-	-	23 949	-	772	1.7%	24 721	55.8%	3 752	70.8%	(79.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	44 278	-	-	23 949	-	772	1.7%	24 721	55.8%	3 752	70.8%	(79.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 278	-	-	-	-	-	-	-	-	-	11 211	55.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	56.2%	-
Water	23 563	-	-	-	-	-	-	-	-	-	11 211	55.3%	(100.0%)
Waste Water Management	20 715	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	587 749	605 883	123 187	21.0%	124 213	21.1%	112 993	18.6%	360 393	59.5%	128 757	88.6%	(12.2%)
Property rates, penalties and collection charges	38 072	58 611	7 900	20.7%	19 917	52.3%	11 832	20.2%	39 649	67.6%	16 379	17.3%	(27.8%)
Service charges	279 169	279 169	43 583	15.6%	49 273	17.6%	37 241	13.3%	130 097	46.6%	38 936	-	(4.4%)
Other revenue	115 145	115 145	7 718	6.7%	5 777	5.0%	6 730	5.8%	20 225	17.6%	7 705	-	(12.7%)
Government - operating	108 716	106 311	46 260	42.6%	32 920	30.3%	26 595	25.0%	105 775	99.5%	25 004	100.0%	6.4%
Government - capital	46 647	46 647	17 726	38.0%	16 326	35.0%	30 595	65.6%	64 647	138.6%	40 733	126.7%	(24.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(478 084)	(487 002)	(112 613)	23.6%	(131 327)	27.5%	(78 107)	16.0%	(322 048)	66.1%	(89 230)	74.3%	(12.5%)
Suppliers and employees	(455 964)	(455 524)	(110 089)	24.1%	(118 113)	25.9%	(76 710)	16.8%	(304 911)	66.9%	(85 086)	75.8%	(9.8%)
Finance charges	(22 120)	(31 478)	(2 525)	11.4%	(13 214)	59.7%	(1 398)	4.4%	(17 137)	54.4%	(4 145)	50.0%	(66.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	109 664	118 881	10 573	9.6%	(7 115)	(6.5%)	34 886	29.3%	38 345	32.3%	39 527	(148.2%)	(11.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(39 127)	68.5%	(11 211)	60.4%	(46.0%)
Capital assets	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(39 127)	68.5%	(11 211)	60.4%	(46.0%)
Net Cash from/(used) Investing Activities	(44 278)	(57 126)	(9 743)	22.0%	(23 334)	52.7%	(6 050)	10.6%	(39 127)	68.5%	(11 211)	60.4%	(46.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	65 386	61 755	830	1.3%	(30 449)	(46.6%)	28 836	46.7%	(782)	(1.3%)	28 315	(9.8%)	1.8%
Cash/cash equivalents at the year begin:	5 000	4 072	8 997	179.9%	9 827	196.5%	(20 622)	(506.4%)	8 997	220.9%	(21 668)	-	(4.8%)
Cash/cash equivalents at the year end:	70 386	65 827	9 827	14.0%	(20 622)	(29.3%)	8 215	12.5%	8 215	12.5%	6 648	(10.6%)	23.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 748	10.2%	2 016	5.5%	1 355	3.7%	29 507	80.6%	36 626	17.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 186	18.3%	3 525	9.0%	2 875	7.3%	25 651	65.4%	39 237	18.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 615	12.3%	4 689	4.6%	6 962	6.8%	78 025	76.3%	102 291	48.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 723	8.1%	1 526	4.6%	1 244	3.7%	28 038	83.6%	33 531	15.8%	-	-	-	-
Total By Income Source	26 271	12.4%	11 757	5.6%	12 436	5.9%	161 221	76.2%	211 686	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 271	12.4%	11 757	5.6%	12 436	5.9%	161 221	76.2%	211 686	100.0%	-	-	-	-
Total By Customer Group	26 271	12.4%	11 757	5.6%	12 436	5.9%	161 221	76.2%	211 686	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	13 403	4.2%	10 434	3.3%	10 365	3.2%	284 869	89.3%	319 071	73.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 795	26.5%	2 235	6.7%	1 556	4.7%	20 653	62.1%	33 239	7.7%
Auditor-General	77	.8%	70	.7%	73	.8%	9 501	97.7%	9 721	2.2%
Other	-	-	1 327	1.9%	1 450	2.0%	68 212	96.1%	70 989	16.4%
Total	22 275	5.1%	14 065	3.2%	13 445	3.1%	383 235	88.5%	433 020	100.0%

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	2 157 452	2 147 187	585 680	27.1%	527 395	24.4%	517 950	24.1%	1 631 025	76.0%	393 450	77.1%	31.6%
Property rates	374 063	374 063	88 909	23.8%	91 243	24.4%	94 183	25.2%	274 335	73.3%	84 342	75.9%	11.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	765 628	765 628	191 640	25.0%	181 768	23.7%	188 547	24.6%	561 956	73.4%	179 959	74.8%	4.8%
Service charges - water revenue	42 890	42 890	10 374	24.2%	9 605	22.4%	10 392	24.2%	30 371	70.8%	7 789	75.5%	33.4%
Service charges - sanitation revenue	16 549	16 548	4 081	24.7%	4 251	25.7%	4 749	28.7%	13 081	79.0%	4 498	71.9%	5.6%
Service charges - refuse revenue	78 870	78 870	19 141	24.3%	19 273	24.4%	17 660	22.4%	56 074	71.1%	18 105	75.1%	(2.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 061	24 494	1 746	6.2%	3 483	12.4%	4 285	17.5%	9 513	38.8%	1 820	32.7%	135.4%
Interest earned - external investments	9 475	8 063	2 390	25.2%	(690)	(7.3%)	1 251	15.5%	2 952	36.6%	(841)	42.3%	(248.8%)
Interest earned - outstanding debtors	8 447	10 716	1 934	22.9%	2 298	27.2%	3 775	35.2%	8 008	74.7%	7 794	94.8%	(51.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 811	24 514	934	5.9%	430	2.7%	455	1.9%	1 819	7.4%	801	19.7%	(43.2%)
Licences and permits	2	2 533	-	-	0	11.9%	0	-	0	-	0	61.1%	(60.0%)
Agency services	164 589	146 675	32 706	19.9%	31 759	19.3%	33 145	22.6%	97 610	66.5%	30 187	74.8%	9.8%
Transfers recognised - operational	574 714	573 838	215 532	37.5%	168 046	29.2%	148 702	25.9%	532 281	92.8%	50 117	89.1%	196.7%
Other own revenue	73 964	73 964	14 633	19.8%	15 927	21.5%	10 805	14.6%	41 365	55.9%	9 355	71.7%	15.5%
Gains on disposal of PPE	4 390	4 390	1 659	37.8%	-	-	-	-	1 659	37.8%	(476)	-	(100.0%)
Operating Expenditure	2 181 545	2 284 859	462 473	21.2%	568 387	26.1%	585 750	25.6%	1 616 611	70.8%	403 126	73.2%	45.3%
Employee related costs	546 092	530 235	128 352	23.5%	141 041	25.8%	143 865	27.1%	413 258	77.9%	134 508	76.1%	7.0%
Remuneration of councillors	29 411	29 510	6 943	23.6%	6 963	23.7%	8 096	27.4%	22 002	74.6%	6 420	70.3%	26.1%
Debt impairment	74 574	79 311	15 975	21.4%	15 975	21.4%	15 975	20.1%	47 925	60.4%	29 979	88.3%	(46.7%)
Depreciation and asset impairment	191 056	226 375	51 743	27.1%	51 711	27.1%	51 491	22.7%	154 946	68.4%	52 820	74.9%	(2.5%)
Finance charges	54 340	34 993	423	.8%	25 866	47.6%	5 037	14.4%	31 325	89.5%	10 786	47.9%	(53.3%)
Bulk purchases	527 570	524 456	129 221	24.5%	92 366	17.5%	152 196	29.0%	373 783	71.3%	36 306	69.8%	319.2%
Other Materials	49 561	46 259	8 894	17.9%	11 682	23.6%	11 344	24.5%	31 920	69.0%	12 610	81.5%	(10.0%)
Contracted services	334 054	400 626	48 432	14.5%	119 609	35.8%	101 747	25.4%	269 787	67.3%	72 764	69.5%	39.8%
Transfers and grants	150 239	158 501	32 180	21.4%	52 467	34.9%	35 507	22.4%	120 154	75.8%	25 997	63.9%	36.6%
Other expenditure	224 647	254 593	40 309	17.9%	50 708	22.6%	60 493	23.8%	151 510	59.5%	20 935	84.2%	189.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 093)	(137 672)	123 206		(40 992)		(67 800)		14 414		(9 675)		
Transfers recognised - capital	406 592	599 492	101 098	24.9%	56 393	13.9%	50 684	8.5%	208 175	34.7%	87 431	35.3%	(42.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	382 499	461 820	224 305		15 401		(17 116)		222 589		77 756		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	382 499	461 820	224 305		15 401		(17 116)		222 589		77 756		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	382 499	461 820	224 305		15 401		(17 116)		222 589		77 756		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	382 499	461 820	224 305		15 401		(17 116)		222 589		77 756		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	582 416	807 538	112 464	19.3%	146 103	25.1%	91 134	11.3%	349 701	43.3%	126 291	43.7%	(27.8%)
National Government	406 592	524 501	63 920	15.7%	107 470	26.4%	56 357	10.7%	227 746	43.4%	96 654	46.8%	(41.7%)
Provincial Government	30 000	64 068	17 365	57.9%	(1 666)	(5.6%)	5 232	8.2%	20 931	32.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	436 592	588 569	81 284	18.6%	105 804	24.2%	61 589	10.5%	248 677	42.3%	96 654	46.6%	(36.3%)
Borrowing	35 280	47 785	24 497	69.4%	5 932	16.8%	5 976	12.5%	36 404	76.2%	19 176	33.9%	(68.8%)
Internally generated funds	107 486	165 127	6 683	6.2%	34 367	32.0%	23 569	14.3%	64 619	39.1%	9 743	39.4%	141.9%
Public contributions and donations	3 058	6 058	-	-	-	-	-	-	-	-	718	35.2%	(100.0%)
Capital Expenditure Standard Classification	582 416	807 538	112 464	19.3%	146 103	25.1%	91 134	11.3%	349 701	43.3%	126 291	43.7%	(27.8%)
Governance and Administration	23 167	30 232	21 653	93.5%	18 102	78.1%	23 136	76.5%	62 892	208.0%	8 562	121.6%	170.2%
Executive & Council	8 328	8 580	-	-	1 726	20.7%	-	-	1 726	20.1%	-	25.4%	-
Budget & Treasury Office	6 939	11 042	485	7.0%	2 190	31.6%	167	1.5%	2 841	25.7%	3 871	73.3%	(95.7%)
Corporate Services	7 900	10 609	21 169	268.0%	14 187	179.6%	22 969	216.5%	58 324	549.7%	4 691	249.5%	389.6%
Community and Public Safety	41 543	39 799	3 717	8.9%	10 104	24.3%	5 361	13.5%	19 181	48.2%	6 682	43.4%	(19.8%)
Community & Social Services	15 919	33 770	291	1.8%	4 911	30.9%	3 441	10.2%	8 644	25.6%	2 035	14.1%	69.1%
Sport And Recreation	15 525	2 371	340	2.2%	617	4.0%	84	3.5%	1 040	43.9%	206	20.0%	(59.4%)
Public Safety	10 100	3 658	3 086	30.6%	4 576	45.3%	1 836	50.2%	9 497	259.6%	4 441	-	(58.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	201 482	369 813	28 230	14.0%	67 896	33.7%	31 275	8.5%	127 402	34.5%	63 715	44.0%	(50.9%)
Planning and Development	27 140	21 465	307	1.1%	2 367	8.7%	158	.7%	2 832	13.2%	972	17.2%	(83.7%)
Road Transport	174 342	348 348	27 923	16.0%	65 529	37.6%	31 117	8.9%	124 570	35.8%	62 743	45.6%	(50.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	316 223	367 694	58 789	18.6%	50 001	15.8%	31 362	8.5%	140 152	38.1%	47 333	34.3%	(33.7%)
Electricity	31 823	41 623	11 307	35.5%	6 723	21.1%	1 927	4.6%	19 957	47.9%	4 594	34.7%	(58.1%)
Water	238 277	275 198	46 527	19.5%	35 229	14.8%	26 620	9.7%	108 376	39.4%	33 011	37.7%	(19.4%)
Waste Water Management	34 223	38 872	955	2.8%	6 913	20.2%	1 197	3.1%	9 066	23.3%	3 424	13.7%	(65.0%)
Waste Management	11 900	12 000	-	-	1 136	9.5%	1 618	13.5%	2 753	22.9%	6 303	52.5%	(74.3%)
Other	-	-	74	-	-	-	-	-	74	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	2 574 860	2 538 833	712 949	27.7%	766 858	29.8%	782 038	30.8%	2 261 845	89.1%	795 066	87.3%	(1.6%)
Property rates, penalties and collection charges	354 648	374 063	297 616	83.9%	388 439	109.5%	296 592	79.3%	982 647	262.7%	278 498	256.3%	6.5%
Service charges	949 232	824 625	23 814	2.5%	21 629	2.3%	23 590	2.9%	69 034	8.4%	24 538	8.3%	(3.9%)
Other revenue	271 752	272 181	40 563	14.9%	32 560	12.0%	37 121	13.6%	110 244	40.5%	36 711	64.4%	1.1%
Government - operating	471 502	459 402	192 526	40.8%	141 835	30.1%	115 518	25.1%	449 879	97.9%	-	71.1%	(100.0%)
Government - capital	509 804	589 783	158 263	31.0%	182 289	35.8%	308 716	52.3%	649 268	110.1%	455 075	116.9%	(32.2%)
Interest	17 922	18 779	167	.9%	105	.6%	501	2.7%	773	4.1%	244	1.8%	105.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 901 773)	(1 893 747)	(726 439)	38.2%	(559 494)	29.4%	(614 336)	32.4%	(1 900 270)	100.3%	(626 425)	106.4%	(1.9%)
Suppliers and employees	(1 711 535)	(1 766 422)	(724 711)	42.3%	(546 735)	31.9%	(605 061)	34.3%	(1 876 507)	106.2%	(612 627)	117.4%	(1.2%)
Finance charges	(40 199)	(40 199)	(423)	1.1%	(10 426)	25.9%	(6 683)	16.6%	(17 532)	43.6%	(3 788)	45.5%	76.4%
Transfers and grants	(150 039)	(87 126)	(1 306)	.9%	(2 333)	1.6%	(2 592)	3.0%	(6 231)	7.2%	(10 010)	11.8%	(74.1%)
Net Cash from/(used) Operating Activities	673 088	645 086	(13 491)	(2.0%)	207 364	30.8%	167 702	26.0%	361 575	56.1%	168 641	34.3%	(.6%)
Cash Flow from Investing Activities													
Receipts	4 390	207 208	1 727	39.3%	171	3.9%	916	.4%	2 814	1.4%	(21 778)	66.0%	(104.2%)
Proceeds on disposal of PPE	4 390	4 390	1 727	39.3%	171	3.9%	916	20.9%	2 814	64.1%	(21 778)	1 514.2%	(104.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	202 818	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(582 416)	(807 538)	(96 663)	16.6%	(171 172)	29.4%	(91 873)	11.4%	(359 708)	44.5%	(120 917)	42.7%	(24.0%)
Capital assets	(582 416)	(807 538)	(96 663)	16.6%	(171 172)	29.4%	(91 873)	11.4%	(359 708)	44.5%	(120 917)	42.7%	(24.0%)
Net Cash from/(used) Investing Activities	(578 026)	(600 330)	(94 936)	16.4%	(171 001)	29.6%	(90 957)	15.2%	(356 895)	59.4%	(142 694)	39.2%	(36.3%)
Cash Flow from Financing Activities													
Receipts	44 490	52 018	18 878	42.4%	18 597	41.8%	12 597	24.2%	50 071	96.3%	7 978	27.4%	57.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 490	52 018	18 878	42.4%	18 597	41.8%	12 597	24.2%	50 071	96.3%	7 978	27.4%	57.9%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 600)	(21 812)	(1 617)	8.7%	(7 822)	42.1%	(4 631)	21.2%	(14 071)	64.5%	(3 569)	64.5%	29.8%
Repayment of borrowing	(18 600)	(21 812)	(1 617)	8.7%	(7 822)	42.1%	(4 631)	21.2%	(14 071)	64.5%	(3 569)	64.5%	29.8%
Net Cash from/(used) Financing Activities	25 889	30 206	17 261	66.7%	10 774	41.6%	7 965	26.4%	36 000	119.2%	4 409	20.6%	80.7%
Net Increase/(Decrease) in cash held	120 951	74 961	(91 166)	(75.4%)	47 137	39.0%	84 710	113.0%	40 681	54.3%	30 356	(39.2%)	179.1%
Cash/cash equivalents at the year begin:	153 786	94 844	94 844	61.7%	3 678	2.4%	50 815	53.6%	94 844	100.0%	43 174	100.0%	17.7%
Cash/cash equivalents at the year end:	274 737	169 805	3 678	1.3%	50 815	18.5%	135 525	79.8%	135 525	79.8%	73 530	47.8%	84.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 873	20.8%	4	-	1 593	11.5%	9 368	67.7%	13 837	5.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 430	69.6%	148	.2%	9 380	12.0%	14 278	18.2%	78 236	30.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 647	22.1%	107	.1%	9 132	8.9%	70 464	68.8%	102 351	39.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 198	21.4%	1	-	542	9.7%	3 867	69.0%	5 608	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 922	19.2%	16	.1%	2 050	8.0%	18 682	72.8%	25 671	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	358	8.8%	-	-	153	3.8%	3 562	87.5%	4 073	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	994	6.7%	-	-	921	6.2%	12 906	87.1%	14 821	5.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 639	12.8%	332	2.6%	1 724	13.5%	9 085	71.1%	12 780	5.0%	-	-	-	-
Total By Income Source	89 062	34.6%	608	.2%	25 495	9.9%	142 212	55.3%	257 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 856	13.9%	70	.1%	4 311	7.6%	44 179	78.3%	56 416	21.9%	-	-	-	-
Commercial	33 077	68.4%	174	.4%	7 392	15.3%	7 722	16.0%	48 365	18.8%	-	-	-	-
Households	47 204	31.6%	360	.2%	13 558	9.1%	88 380	59.1%	149 502	58.1%	-	-	-	-
Other	925	29.9%	4	.1%	234	7.6%	1 931	62.4%	3 094	1.2%	-	-	-	-
Total By Customer Group	89 062	34.6%	608	.2%	25 495	9.9%	142 212	55.3%	257 377	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	609	2.2%	2 266	8.3%	24 379	89.5%	27 254	20.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 722	51.9%	1 162	22.1%	779	14.8%	584	11.1%	5 247	3.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 634	4.5%	25 815	25.3%	8 471	8.3%	63 099	61.9%	102 020	75.8%
Total	7 356	5.5%	27 585	20.5%	11 516	8.6%	88 063	65.5%	134 521	100.0%

Contact Details

Municipal Manager	Mr N M Seanego	013 759 2041
Financial Manager	Mr O P Mokoena	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	244 715	244 715	70 504	28.8%	60 834	24.9%	71 645	29.3%	202 983	82.9%	33 635	68.9%	113.0%
Property rates	18 604	18 604	6 225	33.5%	6 101	32.8%	6 118	32.9%	18 444	99.1%	3 574	82.4%	71.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	83 784	83 784	18 469	22.0%	15 991	19.1%	21 071	25.1%	55 530	66.3%	16 812	66.7%	25.3%
Service charges - water revenue	30 175	30 175	8 367	27.7%	11 810	39.1%	12 123	40.2%	32 300	107.0%	3 701	56.1%	227.5%
Service charges - sanitation revenue	6 280	6 280	1 537	24.5%	1 511	24.1%	1 589	25.3%	4 636	73.8%	1 459	73.6%	8.9%
Service charges - refuse revenue	13 598	13 598	3 407	25.1%	3 401	25.0%	3 422	25.2%	10 230	75.2%	3 180	76.0%	7.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 359	1 359	172	12.7%	176	13.0%	167	12.3%	515	37.9%	133	56.2%	25.6%
Interest earned - external investments	371	371	739	199.2%	280	75.5%	619	166.8%	1 638	441.5%	261	195.9%	136.9%
Interest earned - outstanding debtors	2 120	2 120	1 004	47.3%	1 597	75.3%	1 723	81.3%	4 323	203.9%	1 429	218.9%	20.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	267	267	8	2.9%	0	.1%	-	-	8	3.0%	56	40.7%	(100.0%)
Licences and permits	1 790	1 790	1	-	1	-	114	6.4%	116	6.5%	1	30.6%	10 577.6%
Agency services	1 211	1 211	-	-	-	-	2 452	202.5%	2 452	202.5%	476	67.6%	415.4%
Transfers recognised - operational	71 408	71 408	28 071	39.3%	19 131	26.8%	20 597	28.8%	67 799	94.9%	1 100	67.9%	1 772.7%
Other own revenue	6 101	6 101	2 504	41.0%	835	13.7%	1 651	27.1%	4 990	81.8%	1 198	52.1%	37.8%
Gains on disposal of PPE	7 648	7 648	-	-	-	-	-	-	-	-	254	-	(100.0%)
Operating Expenditure	286 306	286 306	51 955	18.1%	55 087	19.2%	57 548	20.1%	164 590	57.5%	45 666	54.9%	26.0%
Employee related costs	91 518	91 518	20 899	22.8%	20 576	22.5%	21 849	23.9%	63 324	69.2%	18 427	65.7%	18.6%
Remuneration of councillors	7 463	7 463	1 444	19.3%	1 444	19.3%	1 528	20.5%	4 416	59.2%	1 362	57.5%	12.2%
Debt impairment	16 294	16 294	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 380	24 380	-	-	-	-	-	-	-	-	-	-	-
Finance charges	799	799	194	24.3%	(88)	(11.0%)	170	21.2%	276	34.6%	745	112.5%	(77.2%)
Bulk purchases	71 721	71 721	19 352	27.0%	17 410	24.3%	16 656	23.2%	53 418	74.5%	14 204	73.5%	17.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	214	-	(100.0%)
Contracted services	12 466	12 466	-	-	3 201	25.7%	2 413	19.4%	5 614	45.0%	2 049	54.6%	17.7%
Transfers and grants	8 375	8 375	2 647	31.6%	2 287	27.3%	2 707	32.3%	7 640	91.2%	3 677	108.7%	(26.4%)
Other expenditure	53 290	53 290	7 420	13.9%	10 257	19.2%	12 225	22.9%	29 902	56.1%	4 987	36.9%	145.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 591)	(41 591)	18 549		5 747		14 097		38 393		(12 031)		
Transfers recognised - capital	114 650	109 236	4	-	-	-	(13)	-	(9)	-	-	26.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	73 059	67 645	18 552		5 747		14 084		38 384		(12 031)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	73 059	67 645	18 552		5 747		14 084		38 384		(12 031)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	73 059	67 645	18 552		5 747		14 084		38 384		(12 031)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	73 059	67 645	18 552		5 747		14 084		38 384		(12 031)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	118 381	116 267	20 785	17.6%	39 253	33.2%	16 082	13.8%	76 120	65.5%	11 838	33.9%	35.8%
National Government	114 650	112 536	20 785	18.1%	39 253	34.2%	15 500	13.8%	75 538	67.1%	11 838	39.1%	30.9%
Provincial Government	-	-	-	-	-	-	582	-	582	-	-	13.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	114 650	112 536	20 785	18.1%	39 253	34.2%	16 082	14.3%	76 120	67.6%	11 838	35.9%	35.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 731	3 731	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	118 381	116 267	20 785	17.6%	39 253	33.2%	16 082	13.8%	76 120	65.5%	11 838	33.9%	35.8%
Governance and Administration	1 879	1 879	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	41	41	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 380	1 380	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	458	458	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	569	569	155	27.2%	3 792	666.0%	51	9.0%	3 998	702.2%	-	-	(100.0%)
Community & Social Services	157	157	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	280	280	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	155	154.9%	3 792	3 791.7%	51	51.3%	3 998	3 998.0%	-	-	(100.0%)
Housing	33	33	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 211	4 797	-	-	1 744	17.1%	-	-	1 744	36.3%	200	1.3%	(100.0%)
Planning and Development	127	127	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 084	4 670	-	-	1 744	17.3%	-	-	1 744	37.3%	200	1.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	105 721	109 021	20 630	19.5%	33 718	31.9%	16 031	14.7%	70 379	64.6%	11 639	47.9%	37.7%
Electricity	8 430	8 430	223	2.6%	4 058	48.1%	627	7.4%	4 908	58.2%	476	29.9%	31.8%
Water	97 251	100 551	20 407	21.0%	29 660	30.5%	15 404	15.3%	65 471	65.1%	10 908	69.3%	41.2%
Waste Water Management	33	33	-	-	-	-	-	-	-	-	256	8.3%	(100.0%)
Waste Management	7	7	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	340 613	343 913	112 386	33.0%	117 736	34.6%	85 313	24.8%	315 435	91.7%	82 822	79.2%	3.0%
Property rates, penalties and collection charges	16 376	16 376	4 596	28.1%	4 564	27.9%	5 138	31.4%	14 298	87.3%	6 084	-	(15.5%)
Service charges	125 101	125 101	28 787	23.0%	33 531	26.8%	31 242	25.0%	93 560	74.8%	23 964	53.1%	30.4%
Other revenue	10 512	10 512	12 958	123.3%	10 072	95.8%	12 767	121.5%	35 797	340.5%	10 263	-	24.4%
Government - operating	71 408	71 408	31 075	43.5%	19 562	27.4%	17 272	24.2%	67 909	95.1%	538	48.9%	3 110.4%
Government - capital	114 650	117 950	33 733	29.4%	49 728	43.4%	18 275	15.5%	101 736	86.3%	41 697	97.5%	(56.2%)
Interest	2 566	2 566	1 237	48.2%	280	10.9%	619	24.1%	2 135	83.2%	275	29.8%	124.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(229 199)	(229 199)	(56 381)	24.6%	(51 927)	22.7%	(58 565)	25.6%	(166 873)	72.8%	(53 287)	75.6%	9.9%
Suppliers and employees	(220 025)	(220 025)	(53 540)	24.3%	(49 728)	22.6%	(55 746)	25.3%	(159 014)	72.3%	(51 180)	75.9%	8.9%
Finance charges	(799)	(799)	(194)	24.3%	88	(11.0%)	(170)	21.2%	(276)	34.6%	(745)	217.0%	(77.2%)
Transfers and grants	(8 375)	(8 375)	(2 647)	31.6%	(2 287)	27.3%	(2 650)	31.6%	(7 583)	90.5%	(1 363)	51.3%	94.5%
Net Cash from/(used) Operating Activities	111 414	114 714	56 005	50.3%	65 810	59.1%	26 748	23.3%	148 562	129.5%	29 535	93.1%	(9.4%)
Cash Flow from Investing Activities													
Receipts	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 650)	(112 536)	(17 659)	15.4%	(39 253)	34.2%	(16 082)	14.3%	(72 995)	64.9%	(15 422)	41.3%	4.3%
Capital assets	(114 650)	(112 536)	(17 659)	15.4%	(39 253)	34.2%	(16 082)	14.3%	(72 995)	64.9%	(15 422)	41.3%	4.3%
Net Cash from/(used) Investing Activities	(107 002)	(104 888)	(17 659)	16.5%	(39 253)	36.7%	(16 082)	15.3%	(72 995)	69.6%	(15 422)	41.3%	4.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 093)	(1 093)	-	-	-	-	-	-	-	-	(480)	90.4%	(100.0%)
Repayment of borrowing	(1 093)	(1 093)	-	-	-	-	-	-	-	-	(480)	90.4%	(100.0%)
Net Cash from/(used) Financing Activities	(1 093)	(1 093)	-	-	-	-	-	-	-	-	(480)	90.4%	(100.0%)
Net Increase/(Decrease) in cash held	3 319	8 733	38 346	1 155.5%	26 556	800.2%	10 665	122.1%	75 567	865.3%	13 633	(189.7%)	(21.8%)
Cash/cash equivalents at the year begin:	(292)	-	9 667	(3 309.3%)	48 012	(16 436.9%)	74 568	-	9 667	-	9 120	.3%	717.6%
Cash/cash equivalents at the year end:	3 026	8 733	48 012	1 586.4%	74 568	2 463.9%	85 233	976.0%	85 233	976.0%	22 753	(7 804.0%)	274.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 166	5.9%	1 736	4.7%	1 461	3.9%	31 635	85.5%	36 999	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 373	12.7%	753	7.0%	984	9.1%	7 663	71.1%	10 773	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	934	3.3%	819	2.9%	724	2.6%	25 854	91.3%	28 332	23.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	378	3.3%	314	2.7%	267	2.3%	10 596	91.7%	11 555	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	741	3.5%	548	2.6%	531	2.5%	19 091	91.3%	20 910	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	960	6.9%	79	.6%	1 174	8.4%	11 771	84.2%	13 985	11.4%	-	-	-	-
Total By Income Source	6 552	5.3%	4 249	3.5%	5 142	4.2%	106 610	87.0%	122 553	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	834	20.2%	179	4.3%	730	17.7%	2 387	57.8%	4 129	3.4%	-	-	-	-
Commercial	1 207	5.8%	850	4.1%	634	3.1%	18 013	87.0%	20 704	16.9%	-	-	-	-
Households	4 511	4.6%	3 221	3.3%	3 204	3.3%	86 200	88.7%	97 136	79.3%	-	-	-	-
Other	-	-	-	-	573	98.2%	11	1.8%	584	.5%	-	-	-	-
Total By Customer Group	6 552	5.3%	4 249	3.5%	5 142	4.2%	106 610	87.0%	122 553	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	6 441	100.0%	-	-	-	-	-	-	6 441	41.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11	33.8%	3	8.0%	19	58.3%	-	-	32	.2%
Other	1 288	14.1%	2 140	23.4%	1 090	11.9%	4 634	50.6%	9 152	58.6%
Total	7 740	49.5%	2 143	13.7%	1 109	7.1%	4 634	29.7%	15 626	100.0%

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	673 687	673 687	256 739	38.1%	201 245	29.9%	126 271	18.7%	584 255	86.7%	77 859	77.1%	62.2%
Property rates	88 315	88 315	23 178	26.2%	20 232	22.9%	22 244	25.2%	65 654	74.3%	26 304	90.0%	(15.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	79 972	79 972	17 387	21.7%	19 234	24.1%	15 912	19.9%	52 532	65.7%	17 460	78.8%	(8.9%)
Service charges - water revenue	17 191	17 191	4 746	27.6%	4 801	27.9%	2 294	13.3%	11 840	68.9%	4 193	78.5%	(45.3%)
Service charges - sanitation revenue	4 285	4 285	1 077	25.1%	1 072	25.0%	707	16.5%	2 856	66.7%	961	75.1%	(26.4%)
Service charges - refuse revenue	6 527	6 527	1 633	25.0%	1 499	23.0%	911	14.0%	4 043	61.9%	1 384	75.5%	(34.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 680	5 680	470	8.3%	547	9.6%	332	5.8%	1 348	23.7%	343	55.2%	(3.2%)
Interest earned - external investments	728	728	363	49.9%	2 345	322.0%	67	9.2%	2 775	381.1%	6	9%	991.4%
Interest earned - outstanding debtors	1 796	1 796	1 697	94.5%	1 646	91.6%	1 132	63.0%	4 475	249.1%	1 284	137.8%	(11.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 683	9 683	1 003	10.4%	1 289	13.3%	790	8.2%	3 083	31.8%	1 787	68.7%	(55.8%)
Licences and permits	22	22	1	3.1%	1	5.8%	0	1.3%	2	10.2%	4	63.6%	(92.7%)
Agency services	14 667	14 667	6 031	41.1%	5 416	36.9%	(3 684)	(25.1%)	7 763	52.9%	7 210	146.1%	(151.1%)
Transfers recognised - operational	436 751	436 751	197 417	45.2%	141 012	32.3%	86 488	19.8%	424 917	97.3%	15 868	71.8%	445.0%
Other own revenue	8 070	8 070	1 387	17.2%	2 151	26.7%	(922)	(11.4%)	2 616	32.4%	1 055	77.0%	(187.4%)
Gains on disposal of PPE	-	-	350	-	-	-	-	-	350	-	-	-	-
Operating Expenditure	582 321	582 321	121 258	20.8%	155 059	26.6%	94 819	16.3%	371 137	63.7%	107 519	60.5%	(11.8%)
Employee related costs	246 785	246 785	66 132	26.8%	78 380	31.8%	44 603	18.1%	189 115	76.6%	59 092	80.7%	(24.5%)
Remuneration of councillors	21 690	21 690	5 226	24.1%	5 268	24.3%	3 699	17.1%	14 193	65.4%	4 893	76.8%	(24.4%)
Debt impairment	17 966	17 966	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	67 874	67 874	-	-	-	-	-	-	-	-	-	-	-
Finance charges	781	781	790	101.2%	1 828	234.2%	401	51.4%	3 019	386.7%	207	82.6%	94.0%
Bulk purchases	81 622	81 622	19 154	23.5%	26 455	32.4%	16 307	20.0%	61 917	75.9%	9 064	57.3%	79.9%
Other Materials	1 436	1 436	256	17.8%	218	15.2%	275	19.2%	749	52.2%	366	50.3%	(24.8%)
Contracted services	21 410	21 410	5 810	27.1%	6 363	29.7%	6 381	29.8%	18 554	86.7%	2 211	85.5%	188.6%
Transfers and grants	223	223	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	122 535	122 535	23 891	19.5%	36 546	29.8%	23 153	18.9%	83 590	68.2%	31 686	58.7%	(26.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	91 366	91 366	135 480		46 185		31 452		213 118		(29 660)		
Transfers recognised - capital	382 574	382 574	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	473 940	473 940	135 480		46 185		31 452		213 118		(29 660)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	473 940	473 940	135 480		46 185		31 452		213 118		(29 660)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	473 940	473 940	135 480		46 185		31 452		213 118		(29 660)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	473 940	473 940	135 480		46 185		31 452		213 118		(29 660)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	413 179	413 179	30 445	7.4%	83 340	20.2%	53 330	12.9%	167 115	40.4%	40 189	60.4%	32.7%
National Government	382 574	382 574	30 101	7.9%	81 924	21.4%	49 526	12.9%	161 551	42.2%	41 302	62.6%	19.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	382 574	382 574	30 101	7.9%	81 924	21.4%	49 526	12.9%	161 551	42.2%	41 302	62.6%	19.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 605	30 605	344	1.1%	1 415	4.6%	3 804	12.4%	5 564	18.2%	(1 112)	16.2%	(442.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	413 179	413 179	30 445	7.4%	83 340	20.2%	53 330	12.9%	167 115	40.4%	40 189	60.4%	32.7%
Governance and Administration	8 660	8 660	166	1.9%	727	8.4%	-	-	893	10.3%	(1 250)	11.8%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	31	44.6%	(100.0%)
Budget & Treasury Office	7 040	7 040	-	-	173	2.5%	-	-	173	2.5%	-	-	-
Corporate Services	1 620	1 620	166	10.3%	555	34.2%	-	-	721	44.5%	(1 281)	10.6%	(100.0%)
Community and Public Safety	2 600	2 600	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	400	400	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 830	58 830	13 469	22.9%	27 843	47.3%	8 214	14.0%	49 526	84.2%	3 392	59.7%	142.1%
Planning and Development	24 705	24 705	3 408	13.8%	10 684	43.2%	1 134	4.6%	15 226	61.6%	637	31.1%	77.8%
Road Transport	33 525	33 525	10 060	30.0%	17 159	51.2%	7 080	21.1%	34 300	102.3%	2 755	67.9%	157.0%
Environmental Protection	600	600	-	-	-	-	-	-	-	-	-	-	-
Trading Services	343 089	343 089	16 810	4.9%	54 769	16.0%	45 116	13.2%	116 695	34.0%	38 047	61.0%	18.6%
Electricity	15 700	15 700	176	1.1%	2 679	17.1%	3 610	23.0%	6 465	41.2%	1 642	26.8%	119.9%
Water	298 049	298 049	16 477	5.5%	40 797	13.7%	39 906	13.4%	97 180	32.6%	30 185	61.9%	32.2%
Waste Water Management	24 500	24 500	157	.6%	11 267	46.0%	1 601	6.5%	13 025	53.2%	6 053	77.7%	(73.6%)
Waste Management	4 840	4 840	-	-	26	.5%	-	-	26	.5%	167	97.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 000 433	1 000 433	386 369	38.6%	329 016	32.9%	301 799	30.2%	1 017 184	101.7%	209 017	106.2%	44.4%
Property rates, penalties and collection charges	48 382	48 382	17 809	36.8%	18 035	37.3%	12 834	26.5%	48 678	100.6%	13 259	66.3%	(3.2%)
Service charges	101 530	101 530	19 401	19.1%	24 257	23.9%	28 425	28.0%	72 083	71.0%	21 282	125.6%	33.6%
Other revenue	29 258	29 258	25 098	85.8%	56 019	191.5%	42 656	145.8%	123 774	423.0%	41 653	634.5%	2.4%
Government - operating	436 751	436 751	179 771	41.2%	142 441	32.6%	107 187	24.5%	429 399	98.3%	1 635	67.8%	6 455.8%
Government - capital	382 574	382 574	142 229	37.2%	87 033	22.7%	110 288	28.8%	339 550	88.8%	130 398	128.1%	(15.4%)
Interest	1 938	1 938	2 060	106.3%	1 231	63.5%	409	21.1%	3 700	191.0%	790	181.4%	(48.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(496 481)	(496 481)	(375 632)	75.7%	(222 509)	44.8%	(191 073)	38.5%	(789 214)	159.0%	(139 894)	144.8%	36.6%
Suppliers and employees	(495 478)	(495 478)	(375 302)	75.7%	(220 681)	44.5%	(190 510)	38.4%	(786 493)	158.7%	(139 687)	145.1%	36.4%
Finance charges	(781)	(781)	(330)	42.2%	(1 828)	234.2%	(563)	72.1%	(2 720)	348.5%	(207)	82.6%	172.2%
Transfers and grants	(223)	(223)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	503 952	503 952	10 737	2.1%	106 507	21.1%	110 726	22.0%	227 971	45.2%	69 123	71.7%	60.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(382 574)	(382 574)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	18.6%	(193 950)	50.7%	(49 934)	90.5%	42.2%
Capital assets	(382 574)	(382 574)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	18.6%	(193 950)	50.7%	(49 934)	90.5%	42.2%
Net Cash from/(used) Investing Activities	(382 574)	(382 574)	(34 704)	9.1%	(88 264)	23.1%	(70 982)	18.6%	(193 950)	50.7%	(49 934)	90.5%	42.2%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	121 377	121 377	(23 967)	(19.7%)	18 243	15.0%	39 744	32.7%	34 021	28.0%	19 189	35.3%	107.1%
Cash/cash equivalents at the year begin:	164	164	33 418	20 323.6%	9 452	5 748.0%	27 695	16 842.8%	33 418	20 323.6%	29 332	34.5%	(5.6%)
Cash/cash equivalents at the year end:	121 542	121 542	9 452	7.8%	27 695	22.8%	67 439	55.5%	67 439	55.5%	48 522	35.3%	39.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 137	23.3%	459	9.4%	485	9.9%	2 796	57.3%	4 876	3.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 478	73.0%	1 119	7.8%	573	4.0%	2 176	15.2%	14 346	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 964	7.0%	6 082	5.3%	5 430	4.8%	94 429	82.9%	113 906	75.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	339	26.6%	124	9.8%	79	6.2%	731	57.4%	1 273	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	406	30.7%	130	9.8%	79	5.9%	710	53.6%	1 324	.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	686	5.8%	619	5.2%	550	4.6%	9 992	84.3%	11 847	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	375	10.0%	135	3.6%	218	5.8%	3 037	80.7%	3 766	2.5%	-	-	-	-
Total By Income Source	21 385	14.1%	8 669	5.7%	7 414	4.9%	113 871	75.2%	151 338	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 045	18.2%	2 888	7.5%	2 745	7.1%	25 956	67.2%	38 633	25.5%	-	-	-	-
Commercial	8 773	10.1%	3 326	3.8%	2 751	3.2%	71 782	82.9%	86 632	57.2%	-	-	-	-
Households	5 048	22.8%	2 257	10.2%	1 726	7.8%	13 103	59.2%	22 135	14.6%	-	-	-	-
Other	518	13.2%	198	5.0%	192	4.9%	3 030	76.9%	3 938	2.6%	-	-	-	-
Total By Customer Group	21 385	14.1%	8 669	5.7%	7 414	4.9%	113 871	75.2%	151 338	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	292	100.0%	292	.7%
PAYE deductions	3 312	100.0%	-	-	-	-	-	-	3 312	7.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 020	100.0%	-	-	-	-	-	-	4 020	9.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	84	3.6%	2 242	96.4%	2 326	5.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 695	25.4%	671	2.0%	8 560	25.0%	16 256	47.6%	34 181	77.5%
Total	16 026	36.3%	671	1.5%	8 644	19.6%	18 790	42.6%	44 131	100.0%

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr SZ Matsaba (ACFO)	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	925 818	950 982	572 776	61.9%	221 085	23.9%	183 634	19.3%	977 495	102.8%	43 277	81.8%	324.3%
Property rates	171 866	171 866	135 512	78.8%	13 716	8.0%	13 717	8.0%	162 945	94.8%	3 342	134.6%	310.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 401	42 401	5 456	12.9%	3 238	7.6%	6 789	16.0%	15 484	36.5%	8 821	32.3%	(23.0%)
Service charges - sanitation revenue	2 937	2 937	769	26.2%	781	26.6%	1 359	46.3%	2 909	99.0%	1 062	60.1%	28.0%
Service charges - refuse revenue	6 081	6 081	1 578	25.9%	527	8.7%	2 126	35.0%	4 232	69.6%	3 371	83.0%	(36.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	920	960	61	6.6%	134	14.6%	333	34.7%	528	55.0%	72	16.9%	359.8%
Interest earned - external investments	7 500	13 500	3 943	52.6%	4 493	59.9%	2 862	21.2%	11 298	83.7%	1 566	89.3%	82.7%
Interest earned - outstanding debtors	19 500	19 500	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 500	2 500	2	.1%	1	-	128	5.1%	130	5.2%	43	8.0%	194.8%
Licences and permits	17 454	10 407	6 040	34.6%	5 537	31.7%	6 879	66.1%	18 456	177.3%	4 007	77.9%	71.7%
Agency services	9 095	9 095	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	641 087	659 811	418 863	65.3%	190 834	29.8%	148 396	22.5%	758 093	114.9%	20 658	73.8%	618.3%
Other own revenue	3 977	11 425	553	13.9%	1 823	45.8%	1 025	9.0%	3 400	29.8%	334	16.7%	206.6%
Gains on disposal of PPE	500	500	-	-	-	-	20	4.1%	20	4.1%	-	-	(100.0%)
Operating Expenditure	858 560	908 033	160 870	18.7%	296 410	34.5%	207 961	22.9%	665 240	73.3%	136 318	68.3%	52.6%
Employee related costs	300 295	328 122	80 537	26.8%	90 480	30.1%	75 004	22.9%	246 021	75.0%	65 152	77.7%	15.1%
Remuneration of councillors	28 718	26 541	6 053	21.1%	6 051	21.1%	6 805	25.6%	18 909	71.2%	5 608	63.7%	21.4%
Debt impairment	115 000	115 000	-	-	57 500	50.0%	-	-	57 500	50.0%	-	49.5%	-
Depreciation and asset impairment	43 000	43 000	-	-	21 500	50.0%	-	-	21 500	50.0%	-	48.6%	-
Finance charges	577	-	33	5.7%	33	5.7%	-	-	66	-	-	-	-
Bulk purchases	171 820	171 820	45 358	26.4%	72 830	42.4%	74 333	43.3%	192 521	112.0%	25 700	47.0%	189.2%
Other Materials	40 186	62 488	7 552	18.8%	14 614	36.4%	18 394	29.4%	40 560	64.9%	2 912	5.8%	531.6%
Contracted services	38 971	35 971	4 447	11.4%	11 621	29.8%	9 542	26.5%	25 610	71.2%	9 141	65.5%	4.4%
Transfers and grants	23 046	23 046	8 814	38.2%	5 984	26.0%	8 122	35.2%	22 920	99.5%	3 770	211.4%	115.4%
Other expenditure	96 947	102 045	8 074	8.3%	15 798	16.3%	15 761	15.4%	39 633	38.8%	24 035	121.2%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	67 258	42 949	411 906		(75 325)		(24 326)		312 255		(93 041)		
Transfers recognised - capital	393 658	439 702	144 140	36.6%	143 155	36.4%	147 698	33.6%	434 993	98.9%	180 442	81.0%	(18.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	460 916	482 651	556 046		67 830		123 372		747 248		87 401		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	460 916	482 651	556 046		67 830		123 372		747 248		87 401		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	460 916	482 651	556 046		67 830		123 372		747 248		87 401		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	460 916	482 651	556 046		67 830		123 372		747 248		87 401		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	460 915	482 650	26 139	5.7%	86 533	18.8%	203 581	42.2%	316 253	65.5%	46 557	33.6%	337.3%
National Government	393 658	482 650	26 139	6.6%	86 533	22.0%	203 581	42.2%	316 253	65.5%	46 557	37.0%	337.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	67 257	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	460 915	482 650	26 139	5.7%	86 533	18.8%	203 581	42.2%	316 253	65.5%	46 557	33.6%	337.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	460 915	482 650	26 139	5.7%	86 533	18.8%	203 581	42.2%	316 253	65.5%	46 557	33.6%	337.3%
Governance and Administration	16 200	11 300	266	1.6%	617	3.8%	29	.3%	912	8.1%	949	41.6%	(96.9%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 200	11 300	266	1.6%	617	3.8%	29	.3%	912	8.1%	949	40.4%	(96.9%)
Community and Public Safety	14 100	967	-	-	920	6.5%	883	91.3%	1 803	186.5%	1 866	47.2%	(52.7%)
Community & Social Services	-	967	-	-	-	-	883	91.3%	883	91.3%	1 866	97.7%	(52.7%)
Sport And Recreation	4 500	-	-	-	920	20.5%	-	-	920	-	-	-	-
Public Safety	500	-	-	-	-	-	-	-	-	-	-	14.4%	-
Housing	9 100	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	132 665	163 417	18 046	13.6%	11 071	8.3%	48 130	29.5%	77 248	47.3%	14 538	60.8%	231.1%
Planning and Development	22 165	19 865	1 007	4.5%	2 627	11.9%	1 180	5.9%	4 814	24.2%	3 978	42.9%	(70.3%)
Road Transport	110 500	143 552	17 039	15.4%	8 445	7.6%	46 950	32.7%	72 434	50.5%	10 560	62.3%	344.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	270 950	306 966	7 826	2.9%	73 925	27.3%	154 538	50.3%	236 290	77.0%	29 204	19.7%	429.2%
Electricity	17 200	9 780	999	5.8%	614	3.6%	2 108	21.6%	3 721	38.0%	-	8.1%	(100.0%)
Water	211 650	276 885	3 219	1.5%	69 426	32.8%	152 430	55.1%	225 076	81.3%	21 346	18.6%	614.1%
Waste Water Management	31 500	13 000	3 608	11.5%	3 885	12.3%	-	-	7 493	57.6%	7 858	34.3%	(100.0%)
Waste Management	10 600	7 300	-	-	-	-	-	-	-	-	-	-	-
Other	27 000	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 160 155	1 263 575	590 923	50.9%	349 750	30.1%	312 006	24.7%	1 252 679	99.1%	210 753	71.2%	48.0%
Property rates, penalties and collection charges	63 590	29 552	16 215	25.5%	979	1.5%	1 381	4.7%	18 575	62.9%	2 293	-	(39.8%)
Service charges	19 025	4 049	1 107	5.8%	2 793	14.7%	3 304	81.6%	7 205	177.9%	1 337	2.4%	147.2%
Other revenue	28 470	36 372	6 655	23.4%	7 495	26.3%	8 365	23.0%	22 515	61.9%	4 457	-	87.7%
Government - operating	641 087	779 600	418 863	65.3%	190 834	29.8%	148 396	19.0%	758 093	97.2%	20 658	73.3%	618.3%
Government - capital	393 658	393 358	144 140	36.6%	143 155	36.4%	147 698	37.5%	434 993	110.6%	180 442	81.9%	(18.1%)
Interest	14 325	20 643	3 943	27.5%	4 493	31.4%	2 862	13.9%	11 298	54.7%	1 566	65.0%	82.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 561)	(858 770)	(191 613)	27.4%	(213 076)	30.5%	(266 422)	31.0%	(671 111)	78.1%	(117 176)	73.9%	127.4%
Suppliers and employees	(674 939)	(819 803)	(182 798)	27.1%	(207 093)	30.7%	(255 485)	31.2%	(645 377)	78.7%	(113 406)	75.2%	125.3%
Finance charges	(577)	-	-	-	-	-	(16)	-	(16)	-	-	-	(100.0%)
Transfers and grants	(23 046)	(38 966)	(8 814)	38.2%	(5 984)	26.0%	(10 921)	28.0%	(25 719)	66.0%	(3 770)	42.7%	189.7%
Net Cash from/(used) Operating Activities	461 594	404 806	399 311	86.5%	136 673	29.6%	45 584	11.3%	581 568	143.7%	93 577	68.7%	(51.3%)
Cash Flow from Investing Activities													
Receipts	500	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(460 915)	(598 141)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	29.5%	(439 158)	73.4%	(46 557)	48.3%	278.8%
Capital assets	(460 915)	(598 141)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	29.5%	(439 158)	73.4%	(46 557)	48.3%	278.8%
Net Cash from/(used) Investing Activities	(460 415)	(598 141)	(114 594)	24.9%	(148 206)	32.2%	(176 358)	29.5%	(439 158)	73.4%	(46 557)	48.3%	278.8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 179	(193 335)	284 716	24 146.0%	(11 533)	(978.1%)	(130 774)	67.6%	142 409	(73.7%)	47 020	185.0%	(378.1%)
Cash/cash equivalents at the year begin:	173 000	213 519	213 519	123.4%	498 235	288.0%	486 702	227.9%	213 519	100.0%	273 333	133.4%	78.1%
Cash/cash equivalents at the year end:	174 179	20 184	498 235	286.0%	486 702	279.4%	355 929	1 763.4%	355 929	1 763.4%	320 353	156.3%	11.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(0)	-	(1 919)	(1.1%)	2 701	1.5%	174 313	99.6%	175 095	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(3 914)	(.6%)	4 279	.6%	3 607	.5%	673 257	99.4%	677 229	67.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	0	-	273	1.1%	323	1.3%	24 662	97.6%	25 258	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	60	.2%	590	1.7%	611	1.8%	33 471	96.4%	34 732	3.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	947	100.0%	947	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	(16)	-	(0)	-	472	1.0%	47 396	99.0%	47 852	4.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(4)	-	389	1.0%	38 887	99.0%	39 272	3.9%	-	-	-	-
Total By Income Source	(3 870)	(.4%)	3 218	.3%	8 103	.8%	992 934	99.3%	1 000 385	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	31	-	377	.1%	540 739	99.9%	541 148	54.1%	-	-	-	-
Commercial	3 034	2.1%	(20)	-	2 967	2.1%	137 443	95.8%	143 423	14.3%	-	-	-	-
Households	520	.2%	3 033	1.1%	3 894	1.4%	276 497	97.4%	283 943	28.4%	-	-	-	-
Other	(7 424)	(23.3%)	174	.5%	866	2.7%	38 256	120.0%	31 871	3.2%	-	-	-	-
Total By Customer Group	(3 870)	(.4%)	3 218	.3%	8 103	.8%	992 934	99.3%	1 000 385	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(267)	(3.7%)	828	11.6%	2 287	32.1%	4 272	60.0%	7 120	1.9%
Bulk Water	(11 351)	(4.3%)	19 337	7.3%	24 068	9.1%	231 835	87.9%	263 889	71.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 436	2.5%	198	.2%	20 250	21.0%	73 475	76.3%	96 360	26.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(9 182)	(2.5%)	20 363	5.5%	46 605	12.7%	309 582	84.3%	367 368	100.0%

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	228 185	228 535	95 554	41.9%	73 999	32.4%	56 015	24.5%	225 567	98.7%	55 574	97.6%	.8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	366	366	5	1.4%	72	19.8%	4	1.0%	81	22.2%	36	21.6%	(90.0%)
Interest earned - external investments	3 200	4 800	1 540	48.1%	1 405	43.9%	1 515	31.6%	4 459	92.9%	858	87.0%	76.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	130	130	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	221 789	221 789	93 804	42.3%	72 265	32.6%	54 360	24.5%	220 429	99.4%	54 594	99.0%	(.4%)
Other own revenue	2 700	1 450	205	7.6%	256	9.5%	137	9.4%	598	41.2%	87	19.9%	57.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	215 235	216 826	35 121	16.3%	58 222	27.1%	37 440	17.3%	130 784	60.3%	31 671	56.1%	18.2%
Employee related costs	94 863	98 154	20 876	22.0%	21 555	22.7%	22 168	22.6%	64 599	65.8%	19 401	64.4%	14.3%
Remuneration of councillors	14 599	15 148	3 476	23.8%	3 363	23.0%	4 078	26.9%	10 918	72.1%	3 224	70.6%	26.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 500	12 500	-	-	-	-	-	-	-	-	-	-	-
Finance charges	22 312	-	0	-	15 914	71.3%	1	-	15 915	-	1	71.3%	12.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	118	-	(100.0%)
Contracted services	3 354	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 607	91 025	10 769	15.9%	17 391	25.7%	11 192	12.3%	39 352	43.2%	8 927	51.9%	25.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 950	11 709	60 432		15 776		18 575		94 784		23 903		
Transfers recognised - capital	30 393	1 893	1 893	6.2%	-	-	-	-	1 893	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 343	13 602	62 325		15 776		18 575		96 677		23 903		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 343	13 602	62 325		15 776		18 575		96 677		23 903		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 343	13 602	62 325		15 776		18 575		96 677		23 903		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 343	13 602	62 325		15 776		18 575		96 677		23 903		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	56 197	25 748	1 975	3.5%	3 640	6.5%	7 366	28.6%	12 981	50.4%	1 981	64.3%	271.7%
National Government	30 393	1 893	246	.8%	660	2.2%	334	17.7%	1 241	65.6%	434	-	(22.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 393	1 893	246	.8%	660	2.2%	334	17.7%	1 241	65.6%	434	-	(22.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 804	23 855	1 729	6.7%	2 897	11.2%	7 032	29.5%	11 657	48.9%	1 548	52.6%	354.3%
Public contributions and donations	-	-	-	-	83	-	-	-	83	-	-	-	-
Capital Expenditure Standard Classification	56 197	25 748	1 975	3.5%	3 640	6.5%	7 366	28.6%	12 981	50.4%	1 981	64.3%	271.7%
Governance and Administration	9 801	7 629	1 729	17.6%	1 592	16.2%	1 667	21.8%	4 987	65.4%	610	30.6%	173.3%
Executive & Council	378	300	476	125.9%	160	42.2%	82	27.3%	718	239.2%	344	13.9%	(76.2%)
Budget & Treasury Office	7 495	6 850	926	12.3%	1 150	15.3%	1 585	23.1%	3 661	53.4%	260	58.1%	509.1%
Corporate Services	1 928	479	327	17.0%	282	14.6%	-	-	609	127.0%	5	2.9%	(100.0%)
Community and Public Safety	1 460	900	-	-	27	1.9%	171	19.0%	198	22.0%	61	30.5%	179.8%
Community & Social Services	10	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	15	-	-	-	-	-	-	-	-	-	13	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 435	900	-	-	27	1.9%	171	19.0%	198	22.0%	44	21.8%	292.4%
Economic and Environmental Services	44 936	17 218	246	.5%	2 021	4.5%	5 528	32.1%	7 796	45.3%	1 310	83.7%	321.9%
Planning and Development	44 936	17 218	246	.5%	2 021	4.5%	5 528	32.1%	7 796	45.3%	1 310	83.7%	321.9%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	258 578	254 283	97 447	37.7%	73 999	28.6%	56 015	22.0%	227 460	89.5%	55 574	95.0%	.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 066	1 816	210	6.8%	329	10.7%	140	7.7%	679	37.4%	98	19.3%	43.2%
Government - operating	221 789	221 789	93 804	42.3%	72 265	32.6%	54 360	24.5%	220 429	99.4%	54 619	99.1%	(.5%)
Government - capital	30 393	25 748	1 893	6.2%	-	-	-	-	1 893	7.4%	-	-	-
Interest	3 200	4 800	1 540	48.1%	1 405	43.9%	1 515	31.6%	4 459	92.9%	858	87.0%	76.6%
Dividends	130	130	-	-	-	-	-	-	-	-	-	-	-
Payments	(197 987)	(199 956)	(35 121)	17.7%	(58 222)	29.4%	(37 440)	18.7%	(130 784)	65.4%	(31 553)	60.4%	18.7%
Suppliers and employees	(165 926)	(167 895)	(35 121)	21.2%	(42 309)	25.5%	(37 439)	22.3%	(114 869)	68.4%	(31 552)	59.0%	18.7%
Finance charges	(32 061)	(32 061)	(0)	-	(15 914)	49.6%	(1)	-	(15 915)	49.6%	(1)	71.3%	12.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 591	54 327	62 325	102.9%	15 776	26.0%	18 575	34.2%	96 677	178.0%	24 021	381.7%	(22.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(12 961)	-	(1 981)	-	270.7%
Capital assets	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(12 961)	-	(1 981)	-	270.7%
Net Cash from/(used) Investing Activities	(56 197)	-	(1 975)	3.5%	(3 640)	6.5%	(7 346)	-	(12 961)	-	(1 981)	-	270.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(9 750)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 356)	54 327	60 350	(1 126.7%)	12 136	(226.6%)	11 229	20.7%	83 715	154.1%	22 040	307.6%	(49.1%)
Cash/cash equivalents at the year begin:	23 354	-	23 354	100.0%	83 704	358.4%	95 840	-	23 354	-	77 163	1 326.3%	24.2%
Cash/cash equivalents at the year end:	17 998	54 327	83 704	465.1%	95 840	532.5%	107 069	197.1%	107 069	197.1%	99 203	395.1%	7.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53)	100.0%	-	-	-	-	-	-	(53)	100.0%	-	-	-	-
Total By Income Source	(53)	100.0%	-	-	-	-	-	-	(53)	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(53)	100.0%	-	-	-	-	-	-	(53)	100.0%	-	-	-	-
Total By Customer Group	(53)	100.0%	-	-	-	-	-	-	(53)	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 413	40.0%	824	23.4%	659	18.7%	634	18.0%	3 530	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 413	40.0%	824	23.4%	659	18.7%	634	18.0%	3 530	100.0%

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	174 369	174 369	82 384	47.2%	64 530	37.0%	61 999	35.6%	208 913	119.8%	52 089	104.3%	19.0%
Property rates	10 489	10 489	9 442	90.0%	7 445	71.0%	1 549	14.8%	18 436	175.8%	10 065	166.4%	(84.6%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		
Service charges - electricity revenue	6 569	6 569	1 226	18.7%	903	13.8%	650	9.9%	2 779	42.3%	1 120	50.1%	(42.0%)
Service charges - water revenue	6 798	6 798	1 849	27.2%	1 583	23.3%	3 484	51.3%	6 916	101.7%	6 147	143.5%	(43.3%)
Service charges - sanitation revenue	1 585	1 585	476	30.0%	479	30.2%	499	31.5%	1 454	91.7%	446	70.3%	11.9%
Service charges - refuse revenue	960	960	268	27.9%	271	28.3%	287	29.9%	826	86.0%	254	73.8%	12.8%
Service charges - other	-	-	-		-		-		-		-		
Rental of facilities and equipment	97	97	20	20.0%	18	18.0%	19	19.1%	56	57.2%	20	55.8%	(7.3%)
Interest earned - external investments	-	-	191	-	173	-	168	-	532	-	304	380.4%	(44.9%)
Interest earned - outstanding debtors	50	50	-	-	-	-	-	-	-	-	-	85.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	109	109	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	147 129	147 129	59 605	40.5%	53 513	36.4%	39 867	27.1%	152 985	104.0%	33 512	101.9%	19.0%
Other own revenue	582	582	9 308	1 600.2%	145	24.9%	15 478	2 660.8%	24 930	4 285.9%	222	96.4%	6 884.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 655	163 655	33 211	20.3%	45 314	27.7%	37 242	22.8%	115 768	70.7%	28 680	75.0%	29.9%
Employee related costs	49 199	49 199	12 663	25.7%	14 875	30.2%	13 107	26.6%	40 645	82.6%	11 462	77.8%	14.3%
Remuneration of councillors	8 538	8 538	2 137	25.0%	2 156	25.2%	2 231	26.1%	6 524	76.4%	2 027	74.5%	10.1%
Debt impairment	3 960	3 960	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	934	934	36	3.9%	478	51.1%	57	6.1%	571	61.1%	32	53.9%	80.7%
Bulk purchases	10 847	10 847	2 060	19.0%	3 096	28.5%	3 115	28.7%	8 271	76.3%	1 839	57.8%	69.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 398	20 398	2 497	12.2%	2 383	11.7%	1 153	5.7%	6 033	29.6%	1 312	110.6%	(12.1%)
Transfers and grants	4 730	4 730	76	1.6%	1 097	23.2%	911	19.3%	2 084	44.1%	551	79.3%	65.3%
Other expenditure	55 048	55 048	13 742	25.0%	21 230	38.6%	16 668	30.3%	51 640	93.8%	11 458	88.3%	45.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 714	10 714	49 173		19 215		24 757		93 145		23 409		
Transfers recognised - capital	115 669	115 669	51 113	44.2%	59 583	51.5%	39 869	34.5%	150 565	130.2%	30 557	104.4%	30.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 383	126 383	100 286		78 799		64 626		243 710		53 966		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	126 383	126 383	100 286		78 799		64 626		243 710		53 966		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 383	126 383	100 286		78 799		64 626		243 710		53 966		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 383	126 383	100 286		78 799		64 626		243 710		53 966		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	126 383	126 383	22 073	17.5%	50 000	39.6%	26 875	21.3%	98 948	78.3%	26 971	72.2%	(.4%)
National Government	115 669	115 669	16 631	14.4%	46 837	40.5%	20 990	18.1%	84 458	73.0%	22 770	69.7%	(7.8%)
Provincial Government	-	-	43	-	-	-	-	-	43	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 669	115 669	16 674	14.4%	46 837	40.5%	20 990	18.1%	84 501	73.1%	22 770	69.7%	(7.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 714	10 714	1 973	18.4%	1 218	11.4%	65	.6%	3 256	30.4%	1 898	80.1%	(96.6%)
Public contributions and donations	-	-	3 426	-	1 945	-	5 820	-	11 191	-	2 303	99.0%	152.7%
Capital Expenditure Standard Classification	126 383	126 383	22 073	17.5%	50 000	39.6%	26 875	21.3%	98 948	78.3%	26 971	72.2%	(.4%)
Governance and Administration	1 255	1 255	380	30.3%	35	2.8%	65	5.1%	480	38.3%	242	29.3%	(73.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	47.5%	-
Corporate Services	1 205	1 205	380	31.6%	35	2.9%	65	5.4%	480	39.8%	242	49.0%	(73.3%)
Community and Public Safety	17 360	17 360	2 518	14.5%	2 431	14.0%	537	3.1%	5 487	31.6%	1 656	62.0%	(67.5%)
Community & Social Services	6 576	6 576	2 518	38.3%	2 431	37.0%	537	8.2%	5 487	83.4%	1 656	62.0%	(67.5%)
Sport And Recreation	8 350	8 350	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 433	2 433	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 555	17 555	5 362	30.5%	6 492	37.0%	8 887	50.6%	20 741	118.1%	7 383	109.9%	20.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 555	17 555	5 362	30.5%	6 492	37.0%	8 887	50.6%	20 741	118.1%	7 383	111.5%	20.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	90 214	90 214	13 812	15.3%	41 042	45.5%	17 386	19.3%	72 241	80.1%	17 690	63.0%	(1.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	69 140	69 140	10 185	14.7%	25 998	37.6%	12 340	17.8%	48 523	70.2%	15 273	52.9%	(19.2%)
Waste Water Management	21 074	21 074	3 628	17.2%	15 044	71.4%	5 046	23.9%	23 718	112.5%	2 418	104.4%	108.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	285 993	285 993	128 429	44.9%	115 307	40.3%	104 161	36.4%	347 897	121.6%	75 255	102.3%	38.4%
Property rates, penalties and collection charges	8 916	8 916	3 064	34.4%	194	2.2%	3 186	35.7%	6 444	72.3%	170	17.0%	1 776.2%
Service charges	13 526	13 526	5 128	37.9%	1 677	12.4%	5 818	43.0%	12 623	93.3%	2 982	63.7%	95.1%
Other revenue	714	714	9 328	1 306.6%	167	23.3%	15 501	2 171.1%	24 996	3 501.0%	7 730	157.1%	100.5%
Government - operating	147 129	147 129	61 475	41.8%	53 513	36.4%	39 620	26.9%	154 608	105.1%	33 613	104.6%	17.9%
Government - capital	115 669	115 669	49 243	42.6%	59 583	51.5%	39 869	34.5%	148 695	128.6%	30 455	101.8%	30.9%
Interest	40	40	191	477.6%	173	432.1%	168	419.4%	532	1 329.2%	304	134.1%	(44.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 751)	(148 751)	(85 596)	57.5%	(67 950)	45.7%	(6 442)	4.3%	(159 987)	107.6%	(21 144)	96.8%	(69.5%)
Suppliers and employees	(143 873)	(143 873)	(85 484)	59.4%	(66 767)	46.4%	(5 474)	3.8%	(157 725)	109.6%	(20 561)	96.8%	(73.4%)
Finance charges	(149)	(149)	(36)	24.2%	(85)	57.3%	(57)	38.4%	(179)	119.9%	(32)	92.7%	80.7%
Transfers and grants	(4 730)	(4 730)	(76)	1.6%	(1 097)	23.2%	(911)	19.3%	(2 084)	44.1%	(551)	97.0%	65.3%
Net Cash from/(used) Operating Activities	137 242	137 242	42 834	31.2%	47 357	34.5%	97 719	71.2%	187 910	136.9%	54 111	106.3%	80.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 383)	(126 383)	(39 708)	31.4%	(50 000)	39.6%	(26 875)	21.3%	(116 582)	92.2%	(26 971)	81.6%	(.4%)
Capital assets	(126 383)	(126 383)	(39 708)	31.4%	(50 000)	39.6%	(26 875)	21.3%	(116 582)	92.2%	(26 971)	81.6%	(.4%)
Net Cash from/(used) Investing Activities	(126 383)	(126 383)	(39 708)	31.4%	(50 000)	39.6%	(26 875)	21.3%	(116 582)	92.2%	(26 971)	81.6%	(.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784)	(784)	-	-	(395)	50.4%	-	-	(395)	50.4%	-	50.0%	-
Repayment of borrowing	(784)	(784)	-	-	(395)	50.4%	-	-	(395)	50.4%	-	50.0%	-
Net Cash from/(used) Financing Activities	(784)	(784)	-	-	(395)	50.4%	-	-	(395)	50.4%	-	50.0%	-
Net Increase/(Decrease) in cash held	10 074	10 074	3 126	31.0%	(3 038)	(30.2%)	70 845	703.2%	70 932	704.1%	27 140	415.0%	161.0%
Cash/cash equivalents at the year begin:	3 099	3 099	2 014	65.0%	5 140	165.9%	2 102	67.8%	2 014	65.0%	22 646	100.0%	(90.7%)
Cash/cash equivalents at the year end:	13 173	13 173	5 140	39.0%	2 102	16.0%	72 946	553.7%	72 946	553.7%	49 786	347.0%	46.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 936	11.0%	8 608	24.0%	3 526	9.8%	19 848	55.3%	35 918	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	141	3.3%	143	3.3%	133	3.1%	3 853	90.3%	4 270	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	801	4.0%	778	3.8%	718	3.5%	17 969	88.7%	20 267	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	199	6.9%	186	6.5%	147	5.1%	2 344	81.5%	2 876	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	5.6%	107	5.1%	98	4.7%	1 774	84.6%	2 096	1.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	-	119	.2%	102	.2%	59 058	99.6%	59 284	47.5%	-	-	-	-
Total By Income Source	5 199	4.2%	9 941	8.0%	4 724	3.8%	104 846	84.1%	124 711	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	43	1.5%	43	1.5%	43	1.5%	2 680	95.4%	2 809	2.3%	-	-	-	-
Commercial	778	3.3%	765	3.2%	766	3.2%	21 395	90.3%	23 704	19.0%	-	-	-	-
Households	4 291	4.4%	9 054	9.4%	3 840	4.0%	79 342	82.2%	96 527	77.4%	-	-	-	-
Other	86	5.2%	79	4.7%	75	4.5%	1 430	85.6%	1 670	1.3%	-	-	-	-
Total By Customer Group	5 199	4.2%	9 941	8.0%	4 724	3.8%	104 846	84.1%	124 711	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	390	100.0%	-	-	-	-	390	88.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21	40.5%	-	-	-	-	31	59.5%	53	11.9%
Total	21	4.8%	390	88.1%	-	-	31	7.1%	443	100.0%

Contact Details

Municipal Manager	Mr Tshepo Bloom	053 773 9300
Financial Manager	Ms Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	323 080	324 067	105 079	32.5%	68 779	21.3%	67 734	20.9%	241 591	74.5%	58 658	69.8%	15.5%
Property rates	34 887	34 737	22 280	63.9%	3 140	9.0%	3 153	9.1%	28 573	82.3%	2 829	81.8%	11.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 241	85 391	12 355	14.5%	14 648	17.2%	13 846	16.2%	40 849	47.8%	13 284	41.6%	4.2%
Service charges - water revenue	18 500	17 500	3 678	19.9%	3 685	19.9%	5 682	32.5%	13 044	74.5%	4 533	81.8%	25.3%
Service charges - sanitation revenue	11 100	11 500	2 820	25.4%	2 839	25.6%	2 890	25.1%	8 549	74.3%	2 616	75.7%	10.5%
Service charges - refuse revenue	8 500	8 500	1 838	21.6%	1 856	21.8%	1 855	21.8%	5 549	65.3%	1 745	56.0%	6.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 569	1 900	283	18.0%	285	18.2%	202	10.7%	770	40.5%	252	43.0%	(19.6%)
Interest earned - external investments	1 500	1 500	371	24.7%	323	21.5%	212	14.1%	905	60.4%	-	-	(100.0%)
Interest earned - outstanding debtors	4 280	4 780	1 187	27.7%	1 241	29.0%	1 288	27.0%	3 717	77.8%	1 060	77.3%	21.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 805	1 811	444	24.6%	173	9.6%	237	13.1%	854	47.1%	291	54.6%	(18.5%)
Licences and permits	3 182	3 247	462	14.5%	747	23.5%	601	18.5%	1 810	55.7%	765	71.4%	(21.4%)
Agency services	1 872	1 872	355	19.0%	498	26.6%	483	25.8%	1 336	71.4%	488	63.6%	(1.0%)
Transfers recognised - operational	132 697	132 552	47 771	36.0%	35 911	27.1%	31 809	24.0%	115 491	87.1%	26 146	89.9%	21.7%
Other own revenue	17 946	18 777	11 237	62.6%	3 433	19.1%	5 487	29.2%	20 157	107.4%	4 649	63.9%	18.0%
Gains on disposal of PPE	-	-	-	-	-	-	(13)	-	(13)	-	-	-	(100.0%)
Operating Expenditure	319 486	322 334	62 452	19.5%	92 008	28.8%	159 495	49.5%	313 955	97.4%	55 568	62.9%	187.0%
Employee related costs	94 939	91 729	21 679	22.8%	23 867	25.1%	23 025	25.1%	68 571	74.8%	21 153	76.6%	8.8%
Remuneration of councillors	7 115	7 115	1 752	24.6%	1 803	25.3%	2 147	30.2%	5 702	80.1%	1 644	73.8%	30.6%
Debt impairment	505	505	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	37 639	37 639	-	-	22 077	58.7%	91 709	243.7%	113 786	302.3%	-	-	(100.0%)
Finance charges	2 343	2 343	28	1.2%	-	-	18	.8%	46	2.0%	85	4.2%	(79.1%)
Bulk purchases	69 419	69 419	22 817	32.9%	14 024	20.2%	15 801	22.8%	52 641	75.8%	12 677	78.4%	24.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 085	9 780	1 969	24.4%	1 625	20.1%	2 481	25.4%	6 075	62.1%	1 790	72.1%	38.6%
Transfers and grants	1 762	2 722	-	-	1 043	59.2%	-	-	1 043	38.3%	338	121.3%	(100.0%)
Other expenditure	97 678	101 081	14 207	14.5%	27 569	28.2%	24 315	24.1%	66 091	65.4%	17 882	64.7%	36.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 594	1 734	42 627		(23 229)		(91 762)		(72 364)		3 089		
Transfers recognised - capital	98 546	98 546	23 992	24.3%	19 958	20.3%	31 586	32.1%	75 536	76.7%	7 459	57.3%	323.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	102 140	100 280	66 618		(3 271)		(60 175)		3 173		10 548		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	102 140	100 280	66 618		(3 271)		(60 175)		3 173		10 548		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	102 140	100 280	66 618		(3 271)		(60 175)		3 173		10 548		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	102 140	100 280	66 618		(3 271)		(60 175)		3 173		10 548		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	140 031	137 926	25 835	18.4%	38 690	27.6%	32 973	23.9%	97 498	70.7%	8 893	47.9%	270.8%
National Government	98 546	98 546	23 992	24.3%	19 958	20.3%	31 586	32.1%	75 536	76.7%	7 460	57.3%	323.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	98 546	98 546	23 992	24.3%	19 958	20.3%	31 586	32.1%	75 536	76.7%	7 460	57.3%	323.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 485	1 380	26	.7%	119	3.4%	759	55.0%	903	65.4%	1 434	80.2%	(47.1%)
Public contributions and donations	38 000	38 000	1 818	4.8%	18 613	49.0%	628	1.7%	21 059	55.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	140 031	137 926	25 835	18.4%	38 690	27.6%	32 973	23.9%	97 498	70.7%	8 893	47.9%	270.8%
Governance and Administration	950	950	26	2.7%	82	8.6%	301	31.7%	409	43.0%	39	8.9%	678.6%
Executive & Council	80	340	-	-	-	-	-	-	-	-	-	.5%	-
Budget & Treasury Office	525	155	26	4.9%	12	2.3%	13	8.3%	51	32.7%	35	18.8%	(63.5%)
Corporate Services	345	455	-	-	70	20.2%	289	63.4%	358	78.7%	3	17.3%	8 643.3%
Community and Public Safety	1 060	380	-	-	37	3.5%	343	90.2%	380	100.0%	41	14.8%	736.0%
Community & Social Services	265	380	-	-	37	14.1%	343	90.2%	380	100.0%	41	14.8%	736.0%
Sport And Recreation	420	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	375	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 891	27 991	5 513	15.8%	6 287	18.0%	10 944	39.1%	22 743	81.3%	2 039	80.9%	436.7%
Planning and Development	3 010	2 050	470	15.6%	438	14.6%	538	26.3%	1 446	70.6%	1 758	63.4%	(69.4%)
Road Transport	31 881	25 941	5 043	15.8%	5 848	18.3%	10 406	40.1%	21 297	82.1%	280	94.3%	3 610.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103 130	108 605	20 297	19.7%	32 285	31.3%	21 385	19.7%	73 966	68.1%	6 775	40.2%	215.6%
Electricity	3 210	3 000	-	-	-	-	2 346	78.2%	2 346	78.2%	-	-	(100.0%)
Water	90 303	94 573	14 169	15.7%	27 494	30.4%	16 893	17.9%	58 556	61.9%	6 487	44.2%	160.4%
Waste Water Management	9 407	11 032	6 128	65.1%	4 791	50.9%	2 146	19.4%	13 065	118.4%	288	10.7%	645.9%
Waste Management	210	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	378 854	385 657	123 738	32.7%	114 711	30.3%	105 432	27.3%	343 881	89.2%	107 466	95.6%	(1.9%)
Property rates, penalties and collection charges	26 165	28 165	7 095	27.1%	8 663	33.1%	3 435	12.2%	19 193	68.1%	4 032	-	(14.8%)
Service charges	92 506	92 506	18 729	20.2%	20 587	22.3%	25 335	27.4%	64 651	69.9%	24 820	54.7%	2.1%
Other revenue	23 737	27 607	14 734	62.1%	7 596	32.0%	7 011	25.4%	29 340	106.3%	18 740	321.5%	(62.6%)
Government - operating	132 697	132 552	53 696	40.5%	40 153	30.3%	33 480	25.3%	127 329	96.1%	26 525	94.2%	26.2%
Government - capital	98 546	98 546	27 926	28.3%	36 148	36.7%	34 671	35.2%	98 745	100.2%	32 289	89.0%	7.4%
Interest	5 202	6 280	1 558	29.9%	1 564	30.1%	1 500	23.9%	4 622	73.6%	1 060	77.3%	41.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 342)	(284 190)	(85 902)	30.5%	(72 950)	25.9%	(78 934)	27.8%	(237 787)	83.7%	(69 097)	99.1%	14.2%
Suppliers and employees	(277 236)	(279 124)	(85 893)	31.0%	(71 907)	25.9%	(78 916)	28.3%	(236 716)	84.8%	(68 674)	100.0%	14.9%
Finance charges	(2 343)	(2 343)	(9)	.4%	-	-	(18)	.8%	(27)	1.2%	(85)	4.2%	(79.1%)
Transfers and grants	(1 762)	(2 722)	-	-	(1 043)	59.2%	-	-	(1 043)	38.3%	(338)	121.3%	(100.0%)
Net Cash from/(used) Operating Activities	97 512	101 467	37 836	38.8%	41 761	42.8%	26 497	26.1%	106 094	104.6%	38 369	88.6%	(30.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	(13)	-	(13)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	(13)	-	(13)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 908)	(98 908)	(25 498)	28.0%	(39 028)	42.9%	(32 973)	33.3%	(97 498)	98.6%	(8 893)	49.3%	270.8%
Capital assets	(90 908)	(98 908)	(25 498)	28.0%	(39 028)	42.9%	(32 973)	33.3%	(97 498)	98.6%	(8 893)	49.3%	270.8%
Net Cash from/(used) Investing Activities	(90 908)	(98 908)	(25 498)	28.0%	(39 028)	42.9%	(32 986)	33.3%	(97 511)	98.6%	(8 893)	49.3%	270.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 416)	(2 416)	(37)	1.5%	(101)	4.2%	(47)	1.9%	(185)	7.7%	(1 092)	59.7%	(95.7%)
Repayment of borrowing	(2 416)	(2 416)	(37)	1.5%	(101)	4.2%	(47)	1.9%	(185)	7.7%	(1 092)	59.7%	(95.7%)
Net Cash from/(used) Financing Activities	(2 416)	(2 416)	(37)	1.5%	(101)	4.2%	(47)	1.9%	(185)	7.7%	(1 092)	59.7%	(95.7%)
Net Increase/(Decrease) in cash held	4 188	143	12 301	293.7%	2 632	62.8%	(6 535)	(4 568.8%)	8 398	5 871.1%	28 383	(278.0%)	(123.0%)
Cash/cash equivalents at the year begin:	1 305	14 956	1 305	100.0%	13 606	1 042.4%	16 238	108.6%	1 305	8.7%	25 892	109.2%	(37.3%)
Cash/cash equivalents at the year end:	5 493	15 099	13 606	247.7%	16 238	295.6%	9 703	64.3%	9 703	64.3%	54 275	4 158.2%	(82.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 343	35.1%	899	13.5%	624	9.3%	2 809	42.1%	6 675	7.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 953	43.9%	1 260	14.0%	607	6.7%	3 182	35.4%	9 001	10.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 051	3.4%	601	2.0%	342	1.1%	28 592	93.5%	30 586	36.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	892	6.8%	622	4.8%	417	3.2%	11 111	85.2%	13 042	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	512	6.2%	353	4.3%	233	2.8%	7 160	86.7%	8 258	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	395	5.1%	380	5.0%	355	4.6%	6 549	85.3%	7 679	9.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	871	10.0%	399	4.6%	200	2.3%	7 256	83.1%	8 727	10.4%	-	-	-	-
Total By Income Source	10 017	11.9%	4 514	5.4%	2 778	3.3%	66 659	79.4%	83 968	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	475	2.6%	439	2.4%	397	2.2%	16 776	92.8%	18 087	21.5%	-	-	-	-
Commercial	5 460	37.2%	1 941	13.2%	627	4.3%	6 651	45.3%	14 678	17.5%	-	-	-	-
Households	3 636	7.6%	1 960	4.1%	1 662	3.5%	40 344	84.8%	47 603	56.7%	-	-	-	-
Other	446	12.4%	174	4.8%	92	2.6%	2 888	80.2%	3 600	4.3%	-	-	-	-
Total By Customer Group	10 017	11.9%	4 514	5.4%	2 778	3.3%	66 659	79.4%	83 968	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	100.0%
Total	-	-	-	-	-	-	0	100.0%	0	100.0%

Contact Details

Municipal Manager	Mr Edward Ntefang	053 712 9333
Financial Manager	Mr Kevin Khoabane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	671 141	549 966	262 858	39.2%	62 256	9.3%	69 178	12.6%	394 292	71.7%	179 258	126.2%	(61.4%)
Property rates	419 611	231 942	228 940	54.6%	36 585	8.7%	36 209	15.6%	301 734	130.1%	33 339	189.8%	8.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	119 038	150 538	10 065	8.5%	12 040	10.1%	17 038	11.3%	39 142	26.0%	63 469	82.7%	(73.2%)
Service charges - water revenue	48 394	70 394	6 646	13.7%	7 360	15.2%	8 797	12.5%	22 803	32.4%	57 068	123.2%	(84.6%)
Service charges - sanitation revenue	17 731	21 231	3 512	19.8%	2 707	15.3%	3 754	17.7%	9 973	47.0%	15 272	72.0%	(75.4%)
Service charges - refuse revenue	15 756	20 756	2 949	18.7%	2 944	18.7%	2 972	14.3%	8 865	42.7%	2 356	69.3%	26.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	685	685	55	8.0%	52	7.7%	28	4.2%	136	19.9%	75	41.0%	(61.8%)
Interest earned - external investments	529	529	109	20.7%	20	3.8%	34	6.5%	164	31.0%	401	134.5%	(91.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	324	824	33	10.3%	58	18.0%	105	12.8%	197	23.9%	57	78.5%	84.4%
Licences and permits	919	919	14	1.5%	77	8.4%	6	.6%	97	10.5%	279	72.6%	(98.0%)
Agency services	2 304	2 304	117	5.1%	315	13.7%	35	1.5%	467	20.3%	768	60.9%	(95.4%)
Transfers recognised - operational	27 256	30 695	9 583	35.2%	-	-	-	-	9 583	31.2%	6 034	73.9%	(100.0%)
Other own revenue	3 596	3 596	281	7.8%	97	2.7%	200	5.6%	578	16.1%	141	55.2%	42.2%
Gains on disposal of PPE	15 000	15 554	554	3.7%	0	-	-	-	554	3.6%	-	-	-
Operating Expenditure	466 989	490 489	73 957	15.8%	20 484	4.4%	57 332	11.7%	151 773	30.9%	71 795	62.7%	(20.1%)
Employee related costs	146 261	124 899	25 227	17.2%	8 003	5.5%	26 366	21.1%	59 596	47.7%	26 820	69.7%	(1.7%)
Remuneration of councillors	3 208	3 316	726	22.6%	242	7.5%	740	22.3%	1 709	51.5%	459	61.8%	61.3%
Debt impairment	7 246	66 635	-	-	-	-	-	-	-	-	5 065	162.7%	(100.0%)
Depreciation and asset impairment	58 019	58 019	-	-	-	-	-	-	-	-	9 140	66.7%	(100.0%)
Finance charges	5 440	6 691	118	2.2%	0	-	1 426	21.3%	1 544	23.1%	17	47.2%	8 197.3%
Bulk purchases	124 019	124 019	24 548	19.8%	8 360	6.7%	20 813	16.8%	53 721	43.3%	20 482	58.9%	1.6%
Other Materials	-	-	3 788	-	247	-	2 016	-	6 051	-	2 086	-	(3.4%)
Contracted services	25 591	13 660	3 641	14.2%	635	2.5%	1 132	8.3%	5 408	39.6%	1 169	66.5%	(3.2%)
Transfers and grants	6 901	11 541	640	9.3%	266	3.9%	496	4.3%	1 402	12.1%	1 437	-	(65.5%)
Other expenditure	90 304	81 710	15 270	16.9%	2 730	3.0%	4 343	5.3%	22 343	27.3%	5 121	29.2%	(15.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	204 151	59 477	188 901		41 771		11 846		242 518		107 463		
Transfers recognised - capital	71 009	32 864	261	.4%	2 200	3.1%	880	2.7%	3 341	10.2%	3 485	52.9%	(74.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	75 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	350 161	104 341	189 162		43 971		12 726		245 859		110 948		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	350 161	104 341	189 162		43 971		12 726		245 859		110 948		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	350 161	104 341	189 162		43 971		12 726		245 859		110 948		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	350 161	104 341	189 162		43 971		12 726		245 859		110 948		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	350 161	104 341	11 119	3.2%	3 739	1.1%	-	-	14 857	14.2%	9 527	23.4%	(100.0%)
National Government	32 864	32 864	193	.6%	1 295	3.9%	-	-	1 487	4.5%	656	46.3%	(100.0%)
Provincial Government	38 145	-	415	1.1%	-	-	-	-	415	-	1 799	38.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 009	32 864	608	.9%	1 295	1.8%	-	-	1 902	5.8%	2 456	42.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 151	59 477	1 842	.9%	2 444	1.2%	-	-	4 286	7.2%	5 842	17.8%	(100.0%)
Public contributions and donations	75 000	12 000	8 669	11.6%	-	-	-	-	8 669	72.2%	1 229	21.3%	(100.0%)
Capital Expenditure Standard Classification	350 161	104 341	11 119	3.2%	3 739	1.1%	579	.6%	15 437	14.8%	9 527	23.4%	(93.9%)
Governance and Administration	13 050	1 025	239	1.8%	-	-	44	4.3%	283	27.6%	2 989	41.2%	(98.5%)
Executive & Council	1 342	-	-	-	-	-	-	-	-	-	-	5.2%	-
Budget & Treasury Office	1 239	225	45	3.6%	-	-	44	19.8%	89	39.8%	-	3.3%	(100.0%)
Corporate Services	10 470	800	194	1.9%	-	-	-	-	194	24.2%	2 989	43.9%	(100.0%)
Community and Public Safety	57 669	8 483	761	1.3%	186	.3%	289	3.4%	1 237	14.6%	1 461	22.4%	(80.2%)
Community & Social Services	3 453	2 442	-	-	-	-	-	-	-	-	-	.6%	-
Sport And Recreation	13 500	3 610	253	1.9%	37	.3%	144	4.0%	434	12.0%	274	8.9%	(47.4%)
Public Safety	7 930	15	-	-	-	-	-	-	-	-	7	40.5%	(100.0%)
Housing	32 730	2 360	509	1.6%	150	.5%	145	6.1%	804	34.1%	1 180	30.2%	(87.7%)
Health	55	55	-	-	-	-	-	-	-	-	-	16.1%	-
Economic and Environmental Services	19 549	8 249	1 780	9.1%	2 136	10.9%	-	-	3 916	47.5%	1 229	17.8%	(100.0%)
Planning and Development	5 549	1 949	5	.1%	-	-	-	-	5	.3%	-	1.5%	-
Road Transport	14 000	6 300	1 775	12.7%	2 136	15.3%	-	-	3 911	62.1%	1 229	20.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	259 893	86 585	8 339	3.2%	1 416	.5%	246	.3%	10 001	11.6%	3 848	23.4%	(93.6%)
Electricity	115 150	41 700	193	.2%	297	.3%	246	.6%	736	1.8%	348	9.7%	(29.4%)
Water	106 545	28 737	7 298	6.8%	-	-	-	-	7 298	25.4%	2 093	13.7%	(100.0%)
Waste Water Management	32 648	13 948	848	2.6%	1 119	3.4%	-	-	1 966	14.1%	623	44.6%	(100.0%)
Waste Management	5 550	2 200	-	-	-	-	-	-	-	-	785	25.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	695 928	582 786	21 026	3.0%	130 572	18.8%	53 526	9.2%	205 124	35.2%	75 804	37.1%	(29.4%)
Property rates, penalties and collection charges	398 630	231 942	3 544	.9%	50 626	12.7%	13 311	5.7%	67 482	29.1%	26 267	11.9%	(49.3%)
Service charges	190 873	249 373	7 337	3.8%	58 498	30.6%	39 025	15.6%	104 860	42.0%	38 478	-	1.4%
Other revenue	7 631	8 684	452	5.9%	1 429	18.7%	363	4.2%	2 244	25.8%	1 315	-	(72.4%)
Government - operating	27 256	30 695	9 583	35.2%	2 738	10.0%	-	-	12 321	40.1%	7 088	44.4%	(100.0%)
Government - capital	71 009	61 563	0	-	17 201	24.2%	793	1.3%	17 994	29.2%	2 254	31.7%	(64.8%)
Interest	529	529	109	20.7%	80	15.1%	34	6.5%	224	42.3%	401	134.5%	(91.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(402 967)	(382 423)	(70 136)	17.4%	(77 445)	19.2%	(56 224)	14.7%	(203 805)	53.3%	(67 037)	62.3%	(16.1%)
Suppliers and employees	(388 820)	(367 458)	(69 465)	17.9%	(75 973)	19.5%	(54 303)	14.8%	(199 741)	54.4%	(65 562)	61.5%	(17.2%)
Finance charges	(7 246)	(8 246)	-	-	(452)	6.2%	(1 415)	17.2%	(1 866)	22.6%	(34)	47.7%	4 015.2%
Transfers and grants	(6 901)	(6 720)	(671)	9.7%	(1 020)	14.8%	(506)	7.5%	(2 198)	32.7%	(1 440)	-	(64.8%)
Net Cash from/(used) Operating Activities	292 960	200 362	(49 111)	(16.8%)	53 128	18.1%	(2 698)	(1.3%)	1 319	.7%	8 767	(6.1%)	(130.8%)
Cash Flow from Investing Activities													
Receipts	90 000	165 092	554	.6%	1 245	1.4%	-	-	1 799	1.1%	-	-	-
Proceeds on disposal of PPE	90 000	165 092	554	.6%	1 245	1.4%	-	-	1 799	1.1%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(314 694)	(565 516)	(7 637)	2.4%	(10 400)	3.3%	(1 629)	.3%	(19 666)	3.5%	(9 369)	34.8%	(82.6%)
Capital assets	(314 694)	(565 516)	(7 637)	2.4%	(10 400)	3.3%	(1 629)	.3%	(19 666)	3.5%	(9 369)	34.8%	(82.6%)
Net Cash from/(used) Investing Activities	(224 694)	(400 424)	(7 084)	3.2%	(9 155)	4.1%	(1 629)	.4%	(17 867)	4.5%	(9 369)	57.5%	(82.6%)
Cash Flow from Financing Activities													
Receipts	550	1 038	84	15.2%	104	18.8%	16	1.5%	203	19.5%	81	66.1%	(80.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	550	1 038	84	15.2%	104	18.8%	16	1.5%	203	19.5%	81	66.1%	(80.7%)
Payments	(5 440)	(6 440)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 440)	(6 440)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 890)	(5 402)	84	(1.7%)	104	(2.1%)	16	(.3%)	203	(3.8%)	81	(11.3%)	(80.7%)
Net Increase/(Decrease) in cash held	63 376	(205 463)	(56 111)	(88.5%)	44 076	69.5%	(4 310)	2.1%	(16 345)	8.0%	(521)	(43.1%)	726.9%
Cash/cash equivalents at the year begin:	(20 044)	-	-	-	(56 111)	279.9%	(12 035)	-	-	-	(46 206)	-	(74.0%)
Cash/cash equivalents at the year end:	43 332	(205 463)	(56 111)	(129.5%)	(12 035)	(27.8%)	(16 345)	8.0%	(16 345)	8.0%	(46 728)	(52.9%)	(65.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Clement Itumeleng	053 723 6000
Financial Manager	Mr Moses Grond	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	81 927	79 251	28 772	35.1%	25 105	30.6%	21 657	27.3%	75 534	95.3%	21 424	67.3%	1.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	85	85	35	41.0%	19	22.7%	13	15.2%	67	78.9%	18	67.2%	(26.7%)
Interest earned - external investments	2 917	2 917	82	2.8%	546	18.7%	280	9.6%	908	31.1%	186	49.8%	50.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 318	72 405	28 585	39.5%	23 257	32.2%	20 680	28.6%	72 522	100.2%	21 107	98.2%	(2.0%)
Other own revenue	6 607	3 844	69	1.0%	1 283	19.4%	685	17.8%	2 037	53.0%	113	(1.5%)	503.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 529	108 456	19 884	20.0%	38 272	38.5%	15 691	14.5%	73 847	68.1%	19 099	61.9%	(17.8%)
Employee related costs	53 811	50 206	13 207	24.5%	15 595	29.0%	12 843	25.6%	41 644	82.9%	11 730	71.9%	9.5%
Remuneration of councillors	7 024	4 713	1 227	17.5%	1 264	18.0%	1 193	25.3%	3 684	78.2%	1 014	45.7%	17.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	966	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	279	-	-	-	-	-	-	-	-	-	395	149.7%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 708	5 318	257	3.3%	732	9.5%	211	4.0%	1 200	22.6%	143	14.3%	46.9%
Transfers and grants	8 285	7 250	518	6.3%	2 553	30.8%	(1 295)	(17.9%)	1 776	24.5%	2 182	57.9%	(159.4%)
Other expenditure	21 456	40 969	4 675	21.8%	18 128	84.5%	2 740	6.7%	25 543	62.3%	3 636	53.3%	(24.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 602)	(29 205)	8 888		(13 167)		5 966		1 687		2 325		
Transfers recognised - capital	-	10 920	718	-	4 374	-	1 029	9.4%	6 122	56.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(17 602)	(18 285)	9 606		(8 793)		6 995		7 809		2 325		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(17 602)	(18 285)	9 606		(8 793)		6 995		7 809		2 325		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(17 602)	(18 285)	9 606		(8 793)		6 995		7 809		2 325		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(17 602)	(18 285)	9 606		(8 793)		6 995		7 809		2 325		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	1 204	33	5	.4%	367	30.4%	-	-	372	1 126.3%	231	14.0%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 204	33	5	.4%	367	30.4%	-	-	372	1 126.3%	231	13.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 204	33	5	.4%	367	30.4%	-	-	372	1 126.3%	231	14.0%	(100.0%)
Governance and Administration	1 004	-	5	.5%	367	36.5%	-	-	372	-	231	13.0%	(100.0%)
Executive & Council	-	-	5	-	-	-	-	-	5	-	161	-	(100.0%)
Budget & Treasury Office	-	-	-	-	16	-	-	-	16	-	41	-	(100.0%)
Corporate Services	1 004	-	-	-	350	34.9%	-	-	350	-	29	9.4%	(100.0%)
Community and Public Safety	200	33	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	200	33	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	81 927	90	35 030	42.8%	33 245	40.6%	22 102	24 663.0%	90 377	100 849.2%	21 024	72.9%	5.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 692	6	2 859	42.7%	517	7.7%	3 366	57 597.1%	6 742	115 362.5%	131	23.6%	2 469.2%
Government - operating	72 318	-	32 171	44.5%	30 428	42.1%	18 561	-	81 160	-	20 707	98.7%	(10.4%)
Government - capital	-	81	-	-	2 300	-	175	216.4%	2 475	3 061.0%	-	-	(100.0%)
Interest	2 917	3	-	-	-	-	-	-	-	-	186	17.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 529)	(108)	(31 564)	31.7%	(35 606)	35.8%	(9 391)	8 727.6%	(76 560)	71 152.0%	(36 435)	82.8%	(74.2%)
Suppliers and employees	(90 965)	(99)	(31 046)	34.1%	(33 035)	36.3%	(7 931)	8 032.5%	(72 012)	72 933.7%	(33 859)	85.5%	(76.6%)
Finance charges	(279)	(3)	-	-	-	-	-	-	-	-	(395)	149.7%	(100.0%)
Transfers and grants	(8 285)	(6)	(518)	6.3%	(2 570)	31.0%	(1 460)	23 131.9%	(4 548)	72 060.7%	(2 182)	56.5%	(33.1%)
Net Cash from/(used) Operating Activities	(17 602)	(18)	3 467	(19.7%)	(2 361)	13.4%	12 711	(70 675.3%)	13 817	(76 823.6%)	(15 411)	(37.2%)	(182.5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 204)	(1)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(1 204)	(1)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(1 204)	(1)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400)	(0)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(400)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(400)	(0)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 206)	(20)	3 467	(18.0%)	(2 361)	12.3%	12 711	(64 637.4%)	13 817	(70 260.5%)	(15 411)	(37.2%)	(182.5%)
Cash/cash equivalents at the year begin:	26 626	16	2 987	11.2%	6 453	24.2%	4 093	25 177.3%	2 987	18 374.6%	15 674	-	(73.9%)
Cash/cash equivalents at the year end:	7 420	(3)	6 453	87.0%	4 093	55.2%	16 804	(492 771.8%)	16 804	(492 771.8%)	263	2.9%	6 292.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	288	2.6%	143	1.3%	1 381	12.7%	9 071	83.4%	10 882	100.0%	-	-	-	-
Total By Income Source	288	2.6%	143	1.3%	1 381	12.7%	9 071	83.4%	10 882	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	275	2.6%	142	1.3%	1 380	12.8%	8 971	83.3%	10 767	98.9%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	13	11.7%	1	.7%	1	.7%	100	86.9%	115	1.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	288	2.6%	143	1.3%	1 381	12.7%	9 071	83.4%	10 882	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 730)	(8 362.7%)	7	34.8%	(251)	(1 214.9%)	1 995	9 642.9%	21	100.0%
Total	(1 730)	(8 362.7%)	7	34.8%	(251)	(1 214.9%)	1 995	9 642.9%	21	100.0%

Contact Details

Municipal Manager	Mrs M P Bokgwathile	053 712 8731
Financial Manager	Mrs SS French Sulliman	053 712 8794

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	60 063	61 563	22 230	37.0%	6 857	11.4%	26 600	43.2%	55 688	90.5%	25 998	100.0%	2.3%
Property rates	9 232	9 232	9 287	100.6%	(100)	(1.1%)	9 559	103.5%	18 746	203.0%	8 508	195.8%	12.4%
Property rates - penalties and collection charges	1 078	1 078	248	23.0%	272	25.2%	301	27.9%	820	76.1%	71	48.7%	325.6%
Service charges - electricity revenue	11 540	11 826	2 973	25.8%	2 375	20.6%	3 157	26.7%	8 505	71.9%	1 604	61.0%	96.8%
Service charges - water revenue	5 477	5 502	1 362	24.9%	1 277	23.3%	1 734	31.5%	4 373	79.5%	611	58.0%	183.7%
Service charges - sanitation revenue	3 195	3 377	840	26.3%	701	21.9%	874	25.9%	2 415	71.5%	354	82.4%	147.0%
Service charges - refuse revenue	3 593	3 446	843	23.5%	707	19.7%	841	24.4%	2 391	69.4%	355	82.0%	137.1%
Service charges - other	-	(368)	10	-	10	-	9	(2.5%)	29	(7.9%)	10	9%	(5.3%)
Rental of facilities and equipment	2 354	2 354	354	15.0%	320	13.6%	332	14.1%	1 006	42.7%	349	46.2%	(4.8%)
Interest earned - external investments	400	400	34	8.5%	30	7.4%	91	22.8%	155	38.7%	60	43.1%	51.7%
Interest earned - outstanding debtors	2 416	2 416	521	21.6%	565	23.4%	587	24.3%	1 673	69.2%	159	49.2%	267.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7	7	8	112.8%	4	56.4%	8	109.8%	19	279.0%	2	91.6%	205.2%
Licences and permits	54	54	23	42.2%	26	47.6%	28	52.5%	76	142.3%	12	44.5%	143.5%
Agency services	401	401	106	26.5%	70	17.6%	119	29.8%	296	73.9%	112	76.7%	6.4%
Transfers recognised - operational	18 381	20 943	5 584	30.4%	528	2.9%	8 930	42.6%	15 043	71.8%	13 635	131.4%	(34.5%)
Other own revenue	1 834	894	27	1.5%	72	3.9%	30	3.3%	129	14.5%	155	30.1%	(80.9%)
Gains on disposal of PPE	100	-	10	10.0%	-	-	-	-	10	-	-	-	-
Operating Expenditure	60 316	62 538	10 466	17.4%	9 478	15.7%	9 950	15.9%	29 894	47.8%	14 141	52.8%	(29.6%)
Employee related costs	18 955	20 409	4 274	22.5%	4 440	23.4%	4 393	21.5%	13 107	64.2%	4 142	68.8%	6.1%
Remuneration of councillors	2 796	2 304	238	8.5%	238	8.5%	268	11.6%	744	32.3%	238	31.4%	12.6%
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 896	3 896	-	-	-	-	-	-	-	-	-	-	-
Finance charges	907	-	14	1.6%	1	.1%	9	-	25	-	0	.1%	11 774.7%
Bulk purchases	12 003	13 052	3 615	30.1%	2 678	22.3%	2 892	22.2%	9 186	70.4%	2 408	70.3%	20.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24	38	22	91.6%	9	35.3%	3	8.8%	34	91.0%	2	17.7%	68.2%
Transfers and grants	3 259	-	667	20.5%	682	20.9%	939	-	2 287	-	5 624	69.7%	(83.3%)
Other expenditure	13 476	17 839	1 636	12.1%	1 431	10.6%	1 445	8.1%	4 512	25.3%	1 727	50.1%	(16.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(253)	(975)	11 765		(2 621)		16 650		25 793		11 857		
Transfers recognised - capital	16 296	7 253	14	.1%	3	-	8	.1%	24	.3%	12	.2%	(33.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 043	6 278	11 778		(2 619)		16 658		25 817		11 869		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 043	6 278	11 778		(2 619)		16 658		25 817		11 869		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 043	6 278	11 778		(2 619)		16 658		25 817		11 869		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 043	6 278	11 778		(2 619)		16 658		25 817		11 869		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 409	10 053	591	3.6%	681	4.2%	2 398	23.9%	3 671	36.5%	2 493	28.7%	(3.8%)
National Government	16 296	8 753	568	3.5%	595	3.7%	2 102	24.0%	3 265	37.3%	1 432	27.5%	46.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	1 028	37.8%	(100.0%)
District Municipality	-	-	23	-	-	-	-	-	23	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 296	8 753	591	3.6%	595	3.7%	2 102	24.0%	3 289	37.6%	2 460	28.9%	(14.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113	1 260	-	-	86	75.9%	296	23.5%	382	30.3%	32	15.8%	816.9%
Public contributions and donations	-	40	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 409	10 053	591	3.6%	681	4.2%	2 398	23.9%	3 671	36.5%	2 493	28.7%	(3.8%)
Governance and Administration	25	70	-	-	545	2 178.4%	-	-	545	778.0%	58	45.4%	(100.0%)
Executive & Council	-	-	-	-	545	-	-	-	545	-	-	-	-
Budget & Treasury Office	5	5	-	-	-	-	-	-	-	-	-	40.6%	-
Corporate Services	20	65	-	-	-	-	-	-	-	-	58	46.5%	(100.0%)
Community and Public Safety	40	50	-	-	-	-	-	-	-	-	8	69.6%	(100.0%)
Community & Social Services	-	10	-	-	-	-	-	-	-	-	8	157.2%	(100.0%)
Sport And Recreation	40	40	-	-	-	-	-	-	-	-	-	34.6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33	7 258	568	1 720.8%	137	413.7%	2 102	29.0%	2 807	38.7%	1 379	64.0%	52.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	33	7 258	568	1 720.8%	137	413.7%	2 102	29.0%	2 807	38.7%	1 379	64.0%	52.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 311	2 675	23	.1%	-	-	296	11.1%	320	11.9%	1 048	8.3%	(71.7%)
Electricity	1 505	1 505	-	-	-	-	-	-	-	-	1	.7%	(100.0%)
Water	7 548	5	-	-	-	-	-	-	-	-	27	.3%	(100.0%)
Waste Water Management	7 258	1 165	23	.3%	-	-	296	25.4%	320	27.4%	1 020	37.8%	(71.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	65 631	61 404	19 530	29.8%	16 026	24.4%	15 986	26.0%	51 542	83.9%	16 082	101.0%	(.6%)
Property rates, penalties and collection charges	10 311	2 999	1 512	14.7%	3 748	36.4%	856	28.5%	6 116	204.0%	945	82.3%	(9.4%)
Service charges	14 872	23 784	4 366	29.4%	4 929	33.1%	4 886	20.5%	14 182	59.6%	4 379	87.0%	11.6%
Other revenue	3 864	4 671	8 068	208.8%	6 820	176.5%	2 825	60.5%	17 714	379.2%	7 286	101.0%	(61.2%)
Government - operating	18 381	18 381	5 584	30.4%	528	2.9%	7 400	40.3%	13 513	73.5%	3 472	136.4%	113.1%
Government - capital	16 296	8 753	-	-	-	-	18	.2%	18	.2%	-	-	(100.0%)
Interest	1 908	2 817	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 405)	(52 897)	(17 857)	38.5%	(17 466)	37.6%	(15 633)	29.6%	(50 956)	96.3%	(16 153)	75.3%	(3.2%)
Suppliers and employees	(43 146)	(35 996)	(17 843)	41.4%	(17 459)	40.5%	(15 628)	43.4%	(50 930)	141.5%	(16 153)	95.6%	(3.2%)
Finance charges	-	-	(14)	-	(1)	-	(5)	-	(19)	-	(0)	-	5 608.9%
Transfers and grants	(3 259)	(16 901)	-	-	(6)	.2%	-	-	(6)	-	-	-	-
Net Cash from/(used) Operating Activities	19 226	8 507	1 673	8.7%	(1 440)	(7.5%)	353	4.1%	587	6.9%	(71)	(1.8%)	(600.2%)
Cash Flow from Investing Activities													
Receipts	11	11	10	92.7%	-	-	-	-	10	92.7%	-	-	-
Proceeds on disposal of PPE	-	-	10	-	-	-	-	-	10	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	11	11	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 409)	(10 053)	(15)	.1%	(40)	.2%	(728)	7.2%	(782)	7.8%	(295)	95.9%	146.4%
Capital assets	(16 409)	(10 053)	(15)	.1%	(40)	.2%	(728)	7.2%	(782)	7.8%	(295)	95.9%	146.4%
Net Cash from/(used) Investing Activities	(16 398)	(10 042)	(5)	-	(40)	.2%	(728)	7.2%	(772)	7.7%	(295)	95.9%	146.4%
Cash Flow from Financing Activities													
Receipts	41	41	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	41	41	-	-	-	-	-	-	-	-	-	-	-
Payments	(705)	(705)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(705)	(705)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(663)	(663)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 164	(2 198)	1 668	77.1%	(1 479)	(68.3%)	(375)	17.0%	(185)	8.4%	(366)	.5%	2.4%
Cash/cash equivalents at the year begin:	1 296	3 642	502	38.7%	2 170	167.4%	691	19.0%	502	13.8%	536	1.1%	29.0%
Cash/cash equivalents at the year end:	3 461	1 443	2 170	62.7%	691	20.0%	316	21.9%	316	21.9%	170	3.3%	86.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	568	3.9%	651	4.4%	674	4.6%	12 777	87.1%	14 670	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	689	20.2%	537	15.8%	188	5.5%	1 991	58.5%	3 406	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28	.2%	242	1.5%	289	1.8%	15 917	96.6%	16 476	27.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	197	2.4%	196	2.4%	267	3.3%	7 546	92.0%	8 206	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	2.6%	233	2.5%	302	3.2%	8 643	91.7%	9 421	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	1	.5%	2	1.0%	229	98.4%	233	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	.6%	99	1.5%	103	1.5%	6 489	96.4%	6 734	11.4%	-	-	-	-
Total By Income Source	1 769	3.0%	1 959	3.3%	1 825	3.1%	53 593	90.6%	59 146	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	74	53.9%	8	6.2%	1	.9%	54	39.0%	137	.2%	-	-	-	-
Commercial	637	21.3%	120	4.0%	39	1.3%	2 193	73.4%	2 989	5.1%	-	-	-	-
Households	2 203	4.3%	1 075	2.1%	532	1.0%	47 428	92.6%	51 239	86.6%	-	-	-	-
Other	(1 146)	(24.0%)	755	15.8%	1 253	26.2%	3 918	82.0%	4 781	8.1%	-	-	-	-
Total By Customer Group	1 769	3.0%	1 959	3.3%	1 825	3.1%	53 593	90.6%	59 146	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	907	97.9%	19	2.1%	-	-	-	-	927	30.6%
Bulk Water	93	100.0%	-	-	-	-	-	-	93	3.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	53	12.2%	30	6.9%	-	-	350	80.8%	433	14.3%
Auditor-General	-	-	-	-	647	48.3%	692	51.7%	1 339	44.2%
Other	239	99.6%	1	.4%	-	-	-	-	239	7.9%
Total	1 292	42.6%	50	1.7%	647	21.4%	1 042	34.4%	3 031	100.0%

Contact Details

Municipal Manager	Dibere Maposa (Acting)	027 851 1113
Financial Manager	Michelle Basson	027 851 1128

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	244 419	227 778	94 806	38.8%	36 274	14.8%	34 308	15.1%	165 388	72.6%	27 464	61.4%	24.9%
Property rates	35 949	35 949	37 484	104.3%	(1 216)	(3.4%)	(110)	(.3%)	36 159	100.6%	(268)	98.6%	(59.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 453	69 514	20 982	31.1%	13 775	20.4%	15 332	22.1%	50 089	72.1%	12 289	67.4%	24.8%
Service charges - water revenue	32 153	32 153	6 123	19.0%	7 676	23.9%	8 376	26.1%	22 176	69.0%	8 057	62.4%	4.0%
Service charges - sanitation revenue	12 017	13 095	3 211	26.7%	3 353	27.9%	3 291	25.1%	9 855	75.3%	2 252	74.9%	46.1%
Service charges - refuse revenue	20 187	15 099	3 747	18.6%	3 786	18.8%	3 811	25.2%	11 344	75.1%	2 340	64.1%	62.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	196	75.7%	(100.0%)
Rental of facilities and equipment	966	2 315	333	34.5%	935	96.8%	276	11.9%	1 544	66.7%	232	84.0%	19.0%
Interest earned - external investments	679	1 594	472	69.5%	433	63.8%	435	27.3%	1 340	84.1%	456	76.3%	(4.5%)
Interest earned - outstanding debtors	2 004	5 425	1 313	65.5%	1 366	68.2%	722	13.3%	3 401	62.7%	1 095	113.4%	(34.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	81	173	36	44.9%	44	54.1%	55	31.5%	135	77.8%	27	46.2%	103.1%
Licences and permits	1 342	1 264	370	27.6%	295	22.0%	226	17.9%	891	70.5%	296	73.0%	(23.7%)
Agency services	1 169	1 212	264	22.6%	297	25.4%	417	34.4%	978	80.7%	313	82.4%	33.2%
Transfers recognised - operational	42 002	40 945	20 024	47.7%	5 023	12.0%	2 660	6.5%	27 707	67.7%	1	38.1%	474 900.0%
Other own revenue	28 416	8 922	446	1.6%	390	1.4%	(1 184)	(13.3%)	(347)	(3.9%)	178	9.0%	(764.0%)
Gains on disposal of PPE	-	117	-	-	117	-	-	-	117	100.0%	-	-	-
Operating Expenditure	288 050	274 196	59 330	20.6%	50 317	17.5%	51 663	18.8%	161 310	58.8%	51 565	65.9%	.2%
Employee related costs	64 637	69 060	19 112	29.6%	17 347	26.8%	17 780	25.7%	54 239	78.5%	15 388	75.2%	15.5%
Remuneration of councillors	4 844	5 107	1 200	24.8%	1 196	24.7%	1 396	27.3%	3 792	74.3%	1 120	74.6%	24.7%
Debt impairment	8 518	8 518	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	38 382	38 382	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 155	78	168	7.8%	(123)	(5.7%)	5	6.8%	51	65.1%	5	71.8%	5.1%
Bulk purchases	117 029	96 286	25 433	21.7%	18 868	16.1%	21 060	21.9%	65 362	67.9%	15 702	69.6%	34.1%
Other Materials	10 677	9 275	1 700	15.9%	1 440	13.5%	1 755	18.9%	4 895	52.8%	1 002	50.6%	75.2%
Contracted services	2 620	1 768	603	23.0%	101	3.9%	475	26.9%	1 179	66.7%	66	66.2%	616.6%
Transfers and grants	-	-	2 208	-	3 372	-	3 107	-	8 687	-	123	11.7%	2 420.4%
Other expenditure	39 188	45 723	8 905	22.7%	8 115	20.7%	6 084	13.3%	23 104	50.5%	18 158	69.6%	(66.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(43 632)	(46 418)	35 477		(14 043)		(17 355)		4 078		(24 101)		
Transfers recognised - capital	30 851	1 100	-	-	-	-	1 669	151.7%	1 669	151.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 781)	(45 318)	35 477		(14 043)		(15 686)		5 747		(24 101)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 781)	(45 318)	35 477		(14 043)		(15 686)		5 747		(24 101)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 781)	(45 318)	35 477		(14 043)		(15 686)		5 747		(24 101)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 781)	(45 318)	35 477		(14 043)		(15 686)		5 747		(24 101)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	30 911	23 325	1 934	6.3%	9 693	31.4%	1 911	8.2%	13 538	58.0%	2 387	17.1%	(20.0%)
National Government	30 851	21 350	1 934	6.3%	9 604	31.1%	1 712	8.0%	13 251	62.1%	2 356	17.0%	(27.3%)
Provincial Government	-	290	-	-	-	-	18	6.4%	18	6.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 851	21 640	1 934	6.3%	9 604	31.1%	1 731	8.0%	13 269	61.3%	2 361	17.0%	(26.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60	1 685	-	-	89	149.1%	180	10.7%	269	16.0%	26	-	595.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 911	23 325	1 934	6.3%	9 693	31.4%	1 911	8.2%	13 538	58.0%	2 387	17.1%	(20.0%)
Governance and Administration	-	933	-	-	27	-	72	7.7%	100	10.7%	5	-	1 327.9%
Executive & Council	-	86	-	-	-	-	-	-	-	-	5	-	(100.0%)
Budget & Treasury Office	-	17	-	-	-	-	5	32.1%	5	32.1%	-	-	(100.0%)
Corporate Services	-	830	-	-	27	-	67	8.1%	94	11.4%	-	-	(100.0%)
Community and Public Safety	1 276	1 830	26	2.1%	80	6.3%	18	1.0%	125	6.8%	26	6.4%	(28.8%)
Community & Social Services	-	350	-	-	-	-	18	5.3%	18	5.3%	-	-	(100.0%)
Sport And Recreation	1 276	1 451	26	2.1%	80	6.3%	-	-	107	7.4%	-	5.6%	-
Public Safety	-	29	-	-	-	-	-	-	-	-	26	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 612	4 674	-	-	62	1.3%	-	-	62	1.3%	2 178	14.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 612	4 674	-	-	62	1.3%	-	-	62	1.3%	2 178	14.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 964	15 889	1 908	7.6%	9 524	38.1%	1 820	11.5%	13 251	83.4%	178	25.6%	923.8%
Electricity	6 000	6 343	321	5.3%	2 654	44.2%	222	3.5%	3 197	50.4%	-	87.5%	(100.0%)
Water	1 105	1 105	-	-	986	89.2%	24	2.1%	1 009	91.3%	-	-	(100.0%)
Waste Water Management	17 859	8 441	1 587	8.9%	5 884	32.9%	1 575	18.7%	9 045	107.2%	178	18.2%	785.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	256 721	241 682	76 333	29.7%	69 686	27.1%	54 889	22.7%	200 908	83.1%	80 338	89.8%	(31.7%)
Property rates, penalties and collection charges	34 151	34 151	12 358	36.2%	8 463	24.8%	7 197	21.1%	28 018	82.0%	6 219	15.0%	15.7%
Service charges	125 220	124 166	27 096	21.6%	28 213	22.5%	28 740	23.1%	84 049	67.7%	24 172	-	18.9%
Other revenue	30 553	12 512	9 300	30.4%	19 269	63.1%	6 392	51.1%	34 961	279.4%	32 543	-	(80.4%)
Government - operating	42 002	42 045	19 993	47.6%	5 648	13.4%	2 660	6.3%	28 302	67.3%	16 052	84.1%	(83.4%)
Government - capital	22 111	22 140	6 000	27.1%	6 252	28.3%	7 993	36.1%	20 245	91.4%	-	18.8%	(100.0%)
Interest	2 683	6 668	1 585	59.1%	1 841	68.6%	1 907	28.6%	5 333	80.0%	1 351	98.2%	41.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(237 067)	(224 782)	(72 496)	30.6%	(62 320)	26.3%	(50 488)	22.5%	(185 304)	82.4%	(78 685)	96.6%	(35.8%)
Suppliers and employees	(236 502)	(224 704)	(72 352)	30.6%	(62 310)	26.3%	(50 482)	22.5%	(185 145)	82.4%	(78 640)	96.6%	(35.8%)
Finance charges	(565)	(78)	(144)	25.5%	(9)	1.7%	(5)	6.8%	(159)	203.4%	(45)	102.4%	(88.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 654	16 900	3 837	19.5%	7 366	37.5%	4 401	26.0%	15 604	92.3%	1 653	32.3%	166.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 111)	(23 325)	(1 839)	8.3%	(9 394)	42.5%	(1 966)	8.4%	(13 199)	56.6%	(1 782)	16.3%	10.3%
Capital assets	(22 111)	(23 325)	(1 839)	8.3%	(9 394)	42.5%	(1 966)	8.4%	(13 199)	56.6%	(1 782)	16.3%	10.3%
Net Cash from/(used) Investing Activities	(22 111)	(23 325)	(1 839)	8.3%	(9 394)	42.5%	(1 966)	8.4%	(13 199)	56.6%	(1 782)	20.6%	10.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 590)	(930)	(220)	13.8%	(128)	8.1%	(86)	9.3%	(434)	46.7%	(273)	106.6%	(68.3%)
Repayment of borrowing	(1 590)	(930)	(220)	13.8%	(128)	8.1%	(86)	9.3%	(434)	46.7%	(273)	106.6%	(68.3%)
Net Cash from/(used) Financing Activities	(1 590)	(930)	(220)	13.8%	(128)	8.1%	(86)	9.3%	(434)	46.7%	(273)	106.6%	(68.3%)
Net Increase/(Decrease) in cash held	(4 047)	(7 355)	1 778	(43.9%)	(2 156)	53.3%	2 349	(31.9%)	1 971	(26.8%)	(402)	86.9%	(684.8%)
Cash/cash equivalents at the year begin:	4 954	6 828	6 828	137.8%	8 606	173.7%	6 450	94.5%	6 828	100.0%	7 864	100.0%	(18.0%)
Cash/cash equivalents at the year end:	907	(527)	8 606	948.5%	6 450	710.9%	8 799	(1 670.0%)	8 799	(1 670.0%)	7 463	95.2%	17.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 959	7.9%	1 236	5.0%	828	3.3%	20 914	83.9%	24 937	25.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 692	13.2%	947	3.4%	483	1.7%	22 772	81.6%	27 894	28.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 997	9.7%	965	4.7%	493	2.4%	17 046	83.1%	20 501	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	818	12.2%	348	5.2%	189	2.8%	5 338	79.7%	6 694	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 029	7.9%	540	4.1%	343	2.6%	11 176	85.4%	13 088	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	153	2.6%	172	2.9%	126	2.1%	5 441	92.3%	5 892	6.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 648	9.7%	4 209	4.3%	2 462	2.5%	82 686	83.5%	99 005	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	301	28.9%	131	12.6%	25	2.4%	583	56.1%	1 040	1.1%	-	-	-	-
Commercial	3 632	11.1%	1 290	3.9%	698	2.1%	27 122	82.8%	32 741	33.1%	-	-	-	-
Households	5 715	8.8%	2 788	4.3%	1 739	2.7%	54 981	84.3%	65 224	65.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 648	9.7%	4 209	4.3%	2 462	2.5%	82 686	83.5%	99 005	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 984	8.1%	-	-	5 187	8.4%	51 695	83.6%	61 865	40.6%
Bulk Water	2 841	3.3%	1 776	2.1%	3 460	4.1%	77 339	90.5%	85 415	56.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	670	14.3%	873	18.6%	343	7.3%	2 809	59.8%	4 696	3.1%
Auditor-General	8	2.1%	(190)	(50.3%)	(200)	(53.0%)	760	201.2%	378	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 503	5.6%	2 458	1.6%	8 790	5.8%	132 603	87.0%	152 354	100.0%

Contact Details

Municipal Manager	Mr MP Dichaba	277 188 150
Financial Manager	Mr W Bowers	027 718 8103

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	44 929	47 153	17 844	39.7%	6 706	14.9%	6 647	14.1%	31 197	66.2%	8 751	75.9%	(24.0%)
Property rates	7 833	9 022	-	-	6	.1%	-	-	6	.1%	-	117.5%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 752	6 221	1 577	27.4%	1 489	25.9%	1 371	22.0%	4 437	71.3%	1 152	72.3%	19.0%
Service charges - water revenue	3 843	3 843	1 279	33.3%	508	13.2%	1 028	26.8%	2 816	73.3%	962	77.4%	6.9%
Service charges - sanitation revenue	1 400	1 400	290	20.7%	291	20.8%	290	20.7%	871	62.2%	326	69.6%	(11.0%)
Service charges - refuse revenue	1 790	1 790	464	25.9%	469	26.2%	470	26.3%	1 403	78.4%	397	63.7%	18.3%
Service charges - other	-	1 327	7 041	-	3	-	28	2.1%	7 072	533.0%	12	-	135.6%
Rental of facilities and equipment	274	274	64	23.3%	50	18.1%	79	28.8%	192	70.2%	73	-	8.4%
Interest earned - external investments	-	-	1	-	5	-	1	-	6	-	0	-	257.7%
Interest earned - outstanding debtors	1 305	1 305	783	60.0%	915	70.1%	879	67.3%	2 577	197.5%	680	178.4%	29.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	0	8.1%	2	103.8%	1	54.2%	3	166.0%	0	-	533.9%
Licences and permits	1	1	0	22.5%	0	18.0%	3	270.0%	3	310.5%	0	-	3 500.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 333	19 823	6 092	28.6%	2 583	12.1%	2 361	11.9%	11 036	55.7%	5 051	58.5%	(53.3%)
Other own revenue	1 396	2 145	253	18.1%	120	8.6%	122	5.7%	494	23.0%	97	93.8%	24.9%
Gains on disposal of PPE	-	-	1	-	265	-	13	-	279	-	0	-	14 802.3%
Operating Expenditure	54 106	52 253	9 082	16.8%	6 868	12.7%	9 357	17.9%	25 308	48.4%	6 767	67.5%	38.3%
Employee related costs	15 814	15 814	3 983	25.2%	4 085	25.8%	4 159	26.3%	12 226	77.3%	3 649	79.9%	14.0%
Remuneration of councillors	2 715	2 715	509	18.8%	491	18.1%	522	19.2%	1 522	56.1%	402	47.4%	29.9%
Debt impairment	2 001	2 001	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 865	2 865	-	-	-	-	-	-	-	-	-	-	-
Finance charges	71	-	241	338.8%	21	30.2%	-	-	262	-	-	-	-
Bulk purchases	11 398	11 114	2 842	24.9%	196	1.7%	2 825	25.4%	5 863	52.8%	878	38.2%	221.6%
Other Materials	3 475	3 059	-	-	-	-	-	-	-	-	-	-	-
Contracted services	100	-	-	-	60	60.2%	-	-	60	-	-	-	-
Transfers and grants	2 311	2 311	653	28.2%	915	39.6%	981	42.4%	2 548	110.3%	767	-	27.9%
Other expenditure	13 356	12 374	855	6.4%	1 100	8.2%	871	7.0%	2 826	22.8%	1 071	62.1%	(18.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 177)	(5 100)	8 762		(163)		(2 710)		5 889		1 984		
Transfers recognised - capital	7 960	500	-	-	1 056	13.3%	3 160	632.0%	4 216	843.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 217)	(4 600)	8 762		893		450		10 105		1 984		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 217)	(4 600)	8 762		893		450		10 105		1 984		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 217)	(4 600)	8 762		893		450		10 105		1 984		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 217)	(4 600)	8 762		893		450		10 105		1 984		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	7 960	9 016	885	11.1%	1 046	13.1%	532	5.9%	2 464	27.3%	1 433	89.6%	(62.8%)
National Government	7 960	7 960	885	11.1%	1 046	13.1%	532	6.7%	2 464	30.9%	1 433	80.5%	(62.8%)
Provincial Government	-	1 056	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 960	9 016	885	11.1%	1 046	13.1%	532	5.9%	2 464	27.3%	1 433	89.6%	(62.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 960	9 016	885	11.1%	1 046	13.1%	532	5.9%	2 464	27.3%	1 433	89.6%	(62.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 960	9 016	885	11.1%	1 046	13.1%	532	5.9%	2 464	27.3%	1 433	77.9%	(62.8%)
Electricity	500	500	-	-	-	-	-	-	-	-	-	-	-
Water	7 460	8 516	885	11.9%	1 046	14.0%	532	6.3%	2 464	28.9%	1 433	77.9%	(62.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	52 890	52 890	24 171	45.7%	17 872	33.8%	16 931	32.0%	58 973	111.5%	14 227	92.4%	19.0%
Property rates, penalties and collection charges	7 834	7 834	523	6.7%	1 543	19.7%	750	9.6%	2 815	35.9%	412	47.8%	82.0%
Service charges	12 785	12 785	2 433	19.0%	2 615	20.5%	2 969	23.2%	8 017	62.7%	1 937	35.9%	53.3%
Other revenue	1 674	1 674	9 429	563.2%	7 769	464.1%	7 208	430.6%	24 405	1 457.9%	2 735	416.5%	163.6%
Government - operating	21 333	21 333	9 550	44.8%	3 641	17.1%	2 843	13.3%	16 034	75.2%	7 664	104.3%	(62.9%)
Government - capital	7 960	7 960	2 210	27.8%	2 300	28.9%	3 160	39.7%	7 670	96.4%	1 479	78.1%	113.7%
Interest	1 305	1 305	27	2.1%	4	.3%	1	.1%	32	2.5%	0	1.0%	257.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 276)	(48 276)	(29 302)	60.7%	(18 329)	38.0%	(16 950)	35.1%	(64 580)	133.8%	(13 652)	169.6%	24.2%
Suppliers and employees	(39 031)	(39 031)	(28 396)	72.8%	(17 264)	44.2%	(16 400)	42.0%	(62 059)	159.0%	(12 201)	151.7%	34.4%
Finance charges	(71)	(71)	(21)	29.2%	(20)	27.8%	(17)	24.5%	(58)	81.4%	(19)	45.7%	(6.7%)
Transfers and grants	(9 174)	(9 174)	(885)	9.7%	(1 046)	11.4%	(532)	5.8%	(2 464)	26.9%	(1 433)	-	(62.8%)
Net Cash from/(used) Operating Activities	4 615	4 615	(5 131)	(111.2%)	(457)	(9.9%)	(19)	(.4%)	(5 607)	(121.5%)	574	(54.3%)	(103.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	226	-	-	-	226	-	-	8 697.0%	-
Proceeds on disposal of PPE	-	-	-	-	226	-	-	-	226	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	226	-	-	-	226	-	-	(56.3%)	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 615	4 615	(5 131)	(111.2%)	(231)	(5.0%)	(19)	(.4%)	(5 381)	(116.6%)	574	(158.8%)	(103.3%)
Cash/cash equivalents at the year begin:	1 592	1 592	136	8.5%	(4 995)	(313.7%)	(5 226)	(328.2%)	136	8.5%	67	1.6%	(7 844.4%)
Cash/cash equivalents at the year end:	6 207	6 207	(4 995)	(80.5%)	(5 226)	(84.2%)	(5 245)	(84.5%)	(5 245)	(84.5%)	642	24.9%	(917.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	377	2.9%	286	2.2%	379	2.9%	11 910	92.0%	12 952	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	229	4.0%	145	2.5%	168	2.9%	5 201	90.6%	5 743	10.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	303	1.8%	266	1.5%	259	1.5%	16 394	95.2%	17 222	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	98	3.4%	83	2.9%	75	2.6%	2 596	91.0%	2 852	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	128	2.4%	118	2.2%	113	2.1%	5 071	93.4%	5 431	10.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	.9%	95	.9%	95	.9%	9 939	97.2%	10 225	18.8%	-	-	-	-
Total By Income Source	1 231	2.3%	994	1.8%	1 089	2.0%	51 111	93.9%	54 425	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	76	4.2%	60	3.3%	37	2.0%	1 623	90.4%	1 796	3.3%	-	-	-	-
Commercial	155	3.7%	110	2.6%	126	3.0%	3 788	90.6%	4 179	7.7%	-	-	-	-
Households	783	2.2%	611	1.7%	690	2.0%	32 852	94.0%	34 936	64.2%	-	-	-	-
Other	217	1.6%	212	1.6%	236	1.7%	12 848	95.1%	13 514	24.8%	-	-	-	-
Total By Customer Group	1 231	2.3%	994	1.8%	1 089	2.0%	51 111	93.9%	54 425	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	879	6.4%	234	1.7%	3 169	22.9%	9 529	69.0%	13 811	46.9%
Bulk Water	21	1.6%	20	1.5%	19	1.5%	1 249	95.3%	1 310	4.4%
PAYE deductions	148	5.0%	217	7.4%	221	7.5%	2 355	80.1%	2 941	10.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	234	12.3%	232	12.2%	231	12.1%	1 205	63.4%	1 902	6.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	2.2%	9	1.6%	9	1.6%	535	94.7%	565	1.9%
Auditor-General	53	.8%	65	.9%	130	1.9%	6 746	96.5%	6 994	23.7%
Other	-	-	-	-	-	-	1 951	100.0%	1 951	6.6%
Total	1 348	4.6%	777	2.6%	3 778	12.8%	23 569	80.0%	29 473	100.0%

Contact Details

Municipal Manager	Mr Joseph Cloete	027 652 8011
Financial Manager	Mr Rufus Beukes	027 652 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	85 920	87 139	18 664	21.7%	8 303	9.7%	14 926	17.1%	41 893	48.1%	25 844	65.9%	(42.2%)
Property rates	6 559	6 898	6 910	105.3%	(12)	(.2%)	(5)	(.1%)	6 893	99.9%	3	100.0%	(246.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 701	24 247	6 144	25.9%	4 325	18.2%	7 439	30.7%	17 909	73.9%	5 264	75.2%	41.3%
Service charges - water revenue	8 150	8 262	1 929	23.7%	1 374	16.9%	2 851	34.5%	6 155	74.5%	2 301	80.9%	23.9%
Service charges - sanitation revenue	5 737	11 146	2 761	48.1%	1 857	32.4%	3 643	32.7%	8 260	74.1%	2 496	145.4%	45.9%
Service charges - refuse revenue	5 269	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	370	221	137	37.2%	38	10.4%	51	23.1%	227	102.8%	44	64.0%	16.9%
Rental of facilities and equipment	163	169	27	16.5%	21	12.6%	27	16.1%	75	44.3%	26	9.7%	3.1%
Interest earned - external investments	350	430	116	33.0%	99	28.4%	78	18.1%	293	68.1%	77	88.5%	1.0%
Interest earned - outstanding debtors	1 515	1 619	277	18.3%	398	26.3%	413	25.5%	1 087	67.2%	299	71.5%	37.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	93	93	23	25.0%	14	15.5%	20	21.1%	57	61.6%	23	116.7%	(14.0%)
Licences and permits	1 500	1 500	325	21.7%	124	8.3%	398	26.5%	847	56.5%	300	62.9%	32.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	25 958	25 958	-	-	-	-	-	-	-	-	14 996	58.7%	(100.0%)
Other own revenue	6 553	6 597	14	.2%	64	1.0%	11	.2%	89	1.4%	14	.6%	(20.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 857	87 029	16 701	19.5%	21 700	25.3%	15 686	18.0%	54 087	62.1%	18 439	60.1%	(14.9%)
Employee related costs	32 081	32 059	7 611	23.7%	9 285	28.9%	7 406	23.1%	24 302	75.8%	7 733	75.3%	(4.2%)
Remuneration of councillors	2 771	2 641	618	22.3%	626	22.6%	692	26.2%	1 936	73.3%	590	68.3%	17.3%
Debt impairment	3 727	3 657	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 315	4 285	1 114	25.8%	1 114	25.8%	742	17.3%	2 970	69.3%	719	66.7%	3.3%
Finance charges	1 682	1 682	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 134	21 134	3 706	17.5%	6 398	30.3%	3 803	18.0%	13 907	65.8%	4 011	56.4%	(5.2%)
Other Materials	3 765	3 767	-	-	-	-	-	-	-	-	-	-	-
Contracted services	548	600	126	23.0%	144	26.3%	153	25.5%	423	70.6%	133	67.7%	15.2%
Transfers and grants	181	226	226	124.3%	-	-	-	-	226	100.0%	-	100.0%	-
Other expenditure	15 650	16 978	3 300	21.1%	4 133	26.4%	2 890	17.0%	10 323	60.8%	5 253	63.5%	(45.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	63	110	1 963		(13 397)		(760)		(12 194)		7 405		
Transfers recognised - capital	26 383	26 383	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 446	26 493	1 963		(13 397)		(760)		(12 194)		7 405		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 446	26 493	1 963		(13 397)		(760)		(12 194)		7 405		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 446	26 493	1 963		(13 397)		(760)		(12 194)		7 405		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 446	26 493	1 963		(13 397)		(760)		(12 194)		7 405		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	26 474	26 823	2 039	7.7%	4 823	18.2%	4 299	16.0%	11 160	41.6%	1 868	67.9%	130.2%
National Government	26 384	26 383	1 908	7.2%	4 619	17.5%	4 278	16.2%	10 806	41.0%	1 123	86.1%	281.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 384	26 383	1 908	7.2%	4 619	17.5%	4 278	16.2%	10 806	41.0%	1 123	72.7%	281.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	90	440	131	145.2%	203	225.8%	21	4.7%	355	80.6%	745	52.3%	(97.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 474	26 823	2 039	7.7%	4 823	18.2%	4 299	16.0%	11 160	41.6%	1 868	67.9%	130.2%
Governance and Administration	90	90	-	-	186	206.9%	21	23.2%	207	230.1%	-	6.4%	(100.0%)
Executive & Council	-	-	-	-	76	-	21	-	97	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	110	-	-	-	110	-	-	-	-
Corporate Services	90	90	-	-	-	-	-	-	-	-	-	2.9%	-
Community and Public Safety	4 495	4 495	179	4.0%	3 475	77.3%	1 089	24.2%	4 743	105.5%	509	6 866.7%	114.1%
Community & Social Services	4 495	4 495	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	179	-	3 475	-	1 089	-	4 743	-	509	6 866.7%	114.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	955	955	-	-	-	-	-	-	-	-	-	17.3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	955	955	-	-	-	-	-	-	-	-	-	17.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 934	21 024	1 860	8.9%	1 162	5.6%	3 189	15.2%	6 210	29.5%	1 359	71.9%	134.7%
Electricity	2 713	2 713	-	-	-	-	-	-	-	-	-	108.8%	-
Water	17 452	17 542	1 860	10.7%	1 162	6.7%	2 420	13.8%	5 442	31.0%	170	5.0%	1 324.4%
Waste Water Management	769	769	-	-	-	-	769	100.0%	769	100.0%	1 189	106.8%	(35.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	260	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	97 365	98 204	22 493	23.1%	21 579	22.2%	21 304	21.7%	65 376	66.6%	14 876	69.9%	43.2%
Property rates, penalties and collection charges	5 575	5 863	1 743	31.3%	1 401	25.1%	1 105	18.8%	4 249	72.5%	1 028	75.9%	7.5%
Service charges	36 754	37 305	7 212	19.6%	7 840	21.3%	8 721	23.4%	23 773	63.7%	7 316	64.6%	19.2%
Other revenue	1 732	1 732	389	22.5%	223	12.9%	456	26.3%	1 068	61.7%	363	27.3%	25.7%
Government - operating	25 958	25 958	11 800	45.5%	7 223	27.8%	6 925	26.7%	25 948	100.0%	5 962	102.1%	16.2%
Government - capital	26 383	26 383	1 102	4.2%	4 617	17.5%	3 823	14.5%	9 542	36.2%	-	46.2%	(100.0%)
Interest	963	963	246	25.5%	276	28.6%	274	28.5%	795	82.6%	208	69.7%	32.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 012)	(74 300)	(19 841)	27.2%	(18 282)	25.0%	(14 337)	19.3%	(52 460)	70.6%	(1 719)	63.2%	734.1%
Suppliers and employees	(72 979)	(74 267)	(19 830)	27.2%	(18 271)	25.0%	(14 331)	19.3%	(52 432)	70.6%	(1 697)	63.0%	744.7%
Finance charges	(32)	(32)	(11)	34.6%	(11)	33.2%	(6)	19.5%	(28)	87.3%	(22)	81.5%	(71.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 353	23 904	2 652	10.9%	3 297	13.5%	6 967	29.1%	12 916	54.0%	13 158	90.4%	(47.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 222)	(23 472)	(1 804)	7.8%	(4 396)	18.9%	(3 774)	16.1%	(9 974)	42.5%	(1 865)	65.4%	102.3%
Capital assets	(23 222)	(23 472)	(1 804)	7.8%	(4 396)	18.9%	(3 774)	16.1%	(9 974)	42.5%	(1 865)	65.4%	102.3%
Net Cash from/(used) Investing Activities	(23 222)	(23 472)	(1 804)	7.8%	(4 396)	18.9%	(3 774)	16.1%	(9 974)	42.5%	(1 865)	65.4%	102.3%
Cash Flow from Financing Activities													
Receipts	48	48	16	34.1%	22	45.4%	21	43.1%	59	122.6%	21	3.0%	(.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	48	48	16	34.1%	22	45.4%	21	43.1%	59	122.6%	21	228.8%	(.4%)
Payments	(506)	(506)	(87)	17.1%	(269)	53.2%	(140)	27.8%	(496)	98.1%	(222)	54.2%	(36.9%)
Repayment of borrowing	(506)	(506)	(87)	17.1%	(269)	53.2%	(140)	27.8%	(496)	98.1%	(222)	54.2%	(36.9%)
Net Cash from/(used) Financing Activities	(458)	(458)	(70)	15.4%	(247)	54.0%	(120)	26.2%	(437)	95.5%	(202)	(85.0%)	(40.6%)
Net Increase/(Decrease) in cash held	674	(25)	777	115.4%	(1 346)	(199.8%)	3 073	(12 129.9%)	2 505	(9 885.3%)	11 091	(921.3%)	(72.3%)
Cash/cash equivalents at the year begin:	7	1 201	1 201	17 152.3%	1 978	28 253.9%	632	52.6%	1 201	100.0%	(6 183)	100.0%	(110.2%)
Cash/cash equivalents at the year end:	681	1 175	1 978	290.6%	632	92.9%	3 705	315.3%	3 705	315.3%	4 908	70 903.5%	(24.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	964	11.5%	293	3.5%	245	2.9%	6 877	82.1%	8 378	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 485	36.8%	205	5.1%	152	3.8%	2 190	54.3%	4 033	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	598	7.2%	154	1.9%	141	1.7%	7 397	89.2%	8 289	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	595	12.7%	206	4.4%	190	4.1%	3 684	78.8%	4 674	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	614	9.2%	225	3.4%	212	3.2%	5 613	84.2%	6 664	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	207	6.9%	49	1.6%	51	1.7%	2 704	89.8%	3 011	8.6%	-	-	-	-
Total By Income Source	4 463	12.7%	1 131	3.2%	991	2.8%	28 465	81.2%	35 050	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	499	30.0%	145	8.7%	122	7.3%	899	54.0%	1 665	4.8%	-	-	-	-
Commercial	890	40.7%	57	2.6%	47	2.2%	1 194	54.5%	2 189	6.2%	-	-	-	-
Households	3 049	9.9%	918	3.0%	812	2.6%	25 879	84.4%	30 658	87.5%	-	-	-	-
Other	24	4.5%	10	1.9%	9	1.7%	494	91.9%	538	1.5%	-	-	-	-
Total By Customer Group	4 463	12.7%	1 131	3.2%	991	2.8%	28 465	81.2%	35 050	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	340	96.3%	13	3.7%	-	-	-	-	353	3.0%
Auditor-General	(339)	(11.7%)	339	11.7%	893	31.0%	1 992	69.0%	2 885	24.2%
Other	8 706	100.0%	-	-	-	-	-	-	8 706	72.9%
Total	8 707	72.9%	352	2.9%	893	7.5%	1 992	16.7%	11 944	100.0%

Contact Details

Municipal Manager	Mr Noel I. van Stade	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8505

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	47 974	47 974	17 671	36.8%	8 371	17.4%	10 055	21.0%	36 098	75.2%	11 209	102.2%	(10.3%)
Property rates	5 950	5 950	4 985	83.8%	6	.1%	35	.6%	5 026	84.5%	47	117.4%	(24.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 250	9 250	2 379	25.7%	1 824	19.7%	2 557	27.6%	6 760	73.1%	2 083	72.2%	22.7%
Service charges - water revenue	2 900	2 900	809	27.9%	522	18.0%	980	33.8%	2 311	79.7%	419	56.7%	133.8%
Service charges - sanitation revenue	3 308	3 308	849	25.7%	788	23.8%	861	26.0%	2 498	75.5%	755	75.3%	14.1%
Service charges - refuse revenue	2 780	2 780	690	24.8%	-	-	692	24.9%	1 382	49.7%	1 949	-	(64.5%)
Service charges - other	8	8	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	497	497	195	39.2%	150	30.2%	168	33.9%	513	103.2%	149	-	12.7%
Interest earned - external investments	215	215	427	198.6%	40	18.7%	94	43.8%	561	261.1%	40	-	137.6%
Interest earned - outstanding debtors	948	948	256	27.0%	199	21.0%	313	33.0%	767	80.9%	242	-	29.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	1	20.5%	2	41.1%	2	44.1%	5	105.7%	1	-	39.9%
Licences and permits	20	20	35	173.8%	0	.3%	29	146.0%	64	320.1%	-	-	(100.0%)
Agency services	243	243	55	22.5%	63	25.8%	69	28.5%	187	76.9%	66	-	5.7%
Transfers recognised - operational	21 255	21 255	6 599	31.0%	4 634	21.8%	4 118	19.4%	15 351	72.2%	5 155	109.1%	(20.1%)
Other own revenue	545	545	392	71.8%	144	26.5%	136	24.9%	672	123.2%	302	78.4%	(55.0%)
Gains on disposal of PPE	50	50	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	47 924	47 924	8 645	18.0%	9 696	20.2%	9 094	19.0%	27 435	57.2%	13 365	61.7%	(32.0%)
Employee related costs	17 352	17 252	3 846	22.2%	5 589	32.2%	3 790	22.0%	13 225	76.7%	3 949	76.8%	(4.0%)
Remuneration of councillors	2 085	2 185	493	23.7%	434	20.8%	608	27.8%	1 536	70.3%	403	67.1%	50.8%
Debt impairment	2 340	2 340	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	599	599	-	-	-	-	-	-	-	-	-	-	-
Finance charges	305	305	91	29.7%	35	11.5%	67	21.9%	192	63.1%	54	-	24.6%
Bulk purchases	7 615	7 615	1 665	21.9%	2 106	27.7%	1 819	23.9%	5 591	73.4%	1 153	68.2%	57.8%
Other Materials	2 028	2 028	886	43.7%	950	46.8%	926	45.6%	2 762	136.2%	3 854	623.7%	(76.0%)
Contracted services	1 950	1 950	193	9.9%	-	-	244	12.5%	437	22.4%	-	-	(100.0%)
Transfers and grants	5 195	5 195	866	16.7%	3	.1%	1 095	21.1%	1 964	37.8%	3 099	-	(64.7%)
Other expenditure	8 455	8 455	605	7.2%	579	6.8%	544	6.4%	1 728	20.4%	854	30.0%	(36.3%)
Loss on disposal of PPE	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	50	50	9 026		(1 325)		962		8 663		(2 156)		
Transfers recognised - capital	-	-	4 130	-	9 742	-	1 156	-	15 028	-	899	-	28.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	546	-	3 192	-	4 317	-	8 056	-	564	-	665.0%
Surplus/(Deficit) after capital transfers and contributions	50	50	13 702		11 609		6 435		31 746		(693)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50	50	13 702		11 609		6 435		31 746		(693)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50	50	13 702		11 609		6 435		31 746		(693)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50	50	13 702		11 609		6 435		31 746		(693)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	8 005	11 005	-	-	1 041	13.0%	3 496	31.8%	4 537	41.2%	993	84.4%	252.1%
National Government	8 005	11 005	-	-	1 041	13.0%	3 496	31.8%	4 537	41.2%	-	75.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	993	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 005	11 005	-	-	1 041	13.0%	3 496	31.8%	4 537	41.2%	993	84.4%	252.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 005	11 005	-	-	1 041	13.0%	3 496	31.8%	4 537	41.2%	993	84.4%	252.1%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 111	5 111	-	-	49	1.2%	995	19.5%	1 044	20.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 111	5 111	-	-	49	1.2%	995	19.5%	1 044	20.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 894	5 894	-	-	993	25.5%	2 500	42.4%	3 493	59.3%	993	84.4%	151.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 894	5 894	-	-	993	25.5%	2 500	42.4%	3 493	59.3%	993	165.5%	151.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	88.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	55 929	55 929	16 943	30.3%	16 764	30.0%	11 366	20.3%	45 073	80.6%	11 680	80.1%	(2.7%)
Property rates, penalties and collection charges	5 950	5 950	1 347	22.6%	1 342	22.6%	928	15.6%	3 618	60.8%	1 037	88.8%	(10.5%)
Service charges	18 246	18 246	3 531	19.4%	3 533	19.4%	4 446	24.4%	11 510	63.1%	3 698	75.0%	20.2%
Other revenue	1 310	1 310	1 318	100.6%	1 073	81.9%	381	29.1%	2 772	211.6%	903	27.0%	(57.8%)
Government - operating	21 255	21 255	9 319	43.8%	6 427	30.2%	5 274	24.8%	21 020	98.9%	4 872	112.9%	8.3%
Government - capital	8 005	8 005	1 000	12.5%	4 002	50.0%	-	-	5 002	62.5%	1 132	95.5%	(100.0%)
Interest	1 163	1 163	427	36.7%	387	33.3%	336	28.9%	1 150	98.9%	40	-	747.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 619)	(47 619)	(14 765)	31.0%	(15 125)	31.8%	(8 624)	18.1%	(38 514)	80.9%	(8 313)	46.3%	3.7%
Suppliers and employees	(47 314)	(47 314)	(14 568)	30.8%	(14 743)	31.2%	(8 548)	18.1%	(37 859)	80.0%	(6 156)	43.3%	38.9%
Finance charges	(305)	(305)	-	-	-	-	(32)	10.3%	(32)	10.3%	-	-	(100.0%)
Transfers and grants	-	-	(197)	-	(382)	-	(44)	-	(623)	-	(2 158)	-	(98.0%)
Net Cash from/(used) Operating Activities	8 310	8 310	2 178	26.2%	1 639	19.7%	2 742	33.0%	6 559	78.9%	3 367	(72.7%)	(18.6%)
Cash Flow from Investing Activities													
Receipts	50	50	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50	50	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 005)	(8 005)	-	-	(1 041)	13.0%	(4 317)	53.9%	(5 358)	66.9%	(993)	-	334.9%
Capital assets	(8 005)	(8 005)	-	-	(1 041)	13.0%	(4 317)	53.9%	(5 358)	66.9%	(993)	-	334.9%
Net Cash from/(used) Investing Activities	(7 955)	(7 955)	-	-	(1 041)	13.1%	(4 317)	54.3%	(5 358)	67.4%	(993)	-	334.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Payments	(305)	(305)	(91)	29.7%	(116)	38.0%	-	-	(206)	67.7%	(33)	-	(100.0%)
Repayment of borrowing	(305)	(305)	(91)	29.7%	(116)	38.0%	-	-	(206)	67.7%	(33)	-	(100.0%)
Net Cash from/(used) Financing Activities	(305)	(305)	(91)	29.7%	(116)	38.0%	(2)	.7%	(209)	68.4%	(33)	-	(93.4%)
Net Increase/(Decrease) in cash held	50	50	2 087	4 174.6%	482	963.5%	(1 577)	(3 154.4%)	992	1 983.7%	2 341	(18.9%)	(167.4%)
Cash/cash equivalents at the year begin:	2 780	2 780	2 319	83.4%	4 406	158.5%	4 888	175.8%	2 319	83.4%	3 522	-	38.8%
Cash/cash equivalents at the year end:	2 830	2 830	4 406	155.7%	4 888	172.7%	3 310	117.0%	3 310	117.0%	5 863	(35.2%)	(43.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	244	7.7%	20	.6%	123	3.9%	2 785	87.8%	3 173	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	878	101.1%	(233)	(26.8%)	71	8.1%	152	17.6%	869	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	308	9.9%	43	1.4%	102	3.3%	2 642	85.3%	3 095	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	180	6.4%	32	1.1%	58	2.1%	2 535	90.4%	2 805	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	3.8%	54	1.8%	56	1.9%	2 704	92.4%	2 925	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	17.6%	22	6.6%	24	7.2%	230	68.6%	336	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	282	12.4%	(10)	(.5%)	69	3.0%	1 942	85.1%	2 282	13.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	2.2%	(6)	(.3%)	(4)	(.2%)	1 844	98.3%	1 875	10.8%	-	-	-	-
Total By Income Source	2 104	12.1%	(77)	(.4%)	499	2.9%	14 835	85.4%	17 361	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	149	26.8%	(269)	(48.3%)	(12)	(2.2%)	690	123.7%	558	3.2%	-	-	-	-
Commercial	572	47.5%	(64)	(5.4%)	33	2.8%	663	55.1%	1 204	6.9%	-	-	-	-
Households	1 373	8.8%	260	1.7%	475	3.0%	13 483	86.5%	15 591	89.8%	-	-	-	-
Other	10	120.6%	(3)	(39.3%)	3	36.0%	(1)	(17.3%)	8	-	-	-	-	-
Total By Customer Group	2 104	12.1%	(77)	(.4%)	499	2.9%	14 835	85.4%	17 361	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	7	100.0%	7	.1%
Auditor-General	-	-	-	-	-	-	5 704	100.0%	5 704	99.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	5 711	100.0%	5 711	100.0%

Contact Details

Municipal Manager	Mr Gustav Waldo Von Mollendorf	053 391 3003
Financial Manager	Mr SJ Myburgh	053 391 3003

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	56 294	59 510	14 599	25.9%	11 118	19.7%	9 492	16.0%	35 209	59.2%	11 462	66.7%	(17.2%)
Property rates	4 496	3 813	3 204	71.3%	-	-	-	-	3 204	84.0%	-	100.0%	-
Property rates - penalties and collection charges	50	50	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 664	9 894	1 942	20.1%	2 586	26.8%	1 246	12.6%	5 774	58.4%	1 772	74.1%	(29.7%)
Service charges - water revenue	10 179	10 223	1 887	18.5%	1 798	17.7%	2 057	20.1%	5 742	56.2%	1 788	71.4%	15.0%
Service charges - sanitation revenue	3 479	3 279	274	7.9%	276	7.9%	268	8.2%	818	24.9%	241	69.5%	11.2%
Service charges - refuse revenue	3 073	3 073	224	7.3%	222	7.2%	220	7.2%	665	21.6%	199	78.3%	10.2%
Service charges - other	45	15	4	9.4%	2	5.2%	1	6.4%	8	50.2%	1	8.3%	(26.6%)
Rental of facilities and equipment	114	114	33	28.6%	63	54.9%	22	19.3%	117	102.8%	33	109.5%	(34.1%)
Interest earned - external investments	200	200	32	16.0%	47	23.6%	154	76.9%	233	116.5%	26	81.9%	493.4%
Interest earned - outstanding debtors	733	833	309	42.1%	364	49.6%	432	51.8%	1 104	132.5%	235	91.0%	83.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15	15	-	-	-	-	6	38.7%	6	38.7%	2	6.0%	263.1%
Licences and permits	35	35	10	27.6%	9	26.3%	10	27.4%	29	81.3%	5	52.6%	76.7%
Agency services	163	163	49	30.1%	41	25.2%	47	29.1%	138	84.4%	49	92.9%	(3.7%)
Transfers recognised - operational	18 592	22 342	6 629	35.7%	5 700	30.7%	5 025	22.5%	17 353	77.7%	7 100	76.8%	(29.2%)
Other own revenue	5 455	5 460	4	.1%	9	.2%	5	.1%	19	.3%	9	11.6%	(41.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	56 194	58 870	6 377	11.3%	6 556	11.7%	11 510	19.6%	24 443	41.5%	11 760	54.3%	(2.1%)
Employee related costs	17 858	17 414	3 290	18.4%	3 286	18.4%	2 938	16.9%	9 514	54.6%	3 037	55.0%	(3.2%)
Remuneration of councillors	1 858	2 076	539	29.0%	507	27.3%	432	20.8%	1 478	71.2%	434	69.4%	(.5%)
Debt impairment	3 730	4 730	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 689	2 954	-	-	-	-	2 015	68.2%	2 015	68.2%	547	71.6%	268.2%
Finance charges	283	826	28	10.0%	22	7.8%	2	.2%	52	6.3%	73	19.4%	(97.5%)
Bulk purchases	10 331	10 631	735	7.1%	665	6.4%	3 333	31.4%	4 733	44.5%	3 665	44.3%	(9.1%)
Other Materials	1 706	1 856	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5	5	17	344.4%	-	-	-	-	17	344.4%	51	95.6%	(100.0%)
Transfers and grants	8 282	7 932	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 422	10 416	1 768	18.8%	2 076	22.0%	2 790	26.8%	6 633	63.7%	3 953	67.6%	(29.4%)
Loss on disposal of PPE	30	30	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	100	640	8 222		4 562		(2 018)		10 766		(299)		
Transfers recognised - capital	8 244	7 606	-	-	-	-	-	-	-	-	-	51.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 343	8 246	8 222		4 562		(2 018)		10 766		(299)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 343	8 246	8 222		4 562		(2 018)		10 766		(299)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 343	8 246	8 222		4 562		(2 018)		10 766		(299)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 343	8 246	8 222		4 562		(2 018)		10 766		(299)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	8 344	7 706	-	-	185	2.2%	1 104	14.3%	1 289	16.7%	2 311	69.3%	(52.2%)
National Government	8 244	7 606	-	-	185	2.2%	1 042	13.7%	1 227	16.1%	2 186	58.0%	(52.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	120.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 244	7 606	-	-	185	2.2%	1 042	13.7%	1 227	16.1%	2 186	70.4%	(52.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	-	-	-	-	62	61.9%	62	61.9%	125	24.1%	(50.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 344	7 706	-	-	185	2.2%	1 104	14.3%	1 289	16.7%	2 311	69.3%	(52.2%)
Governance and Administration	100	160	-	-	-	-	48	30.0%	48	30.0%	32	13.8%	51.1%
Executive & Council	100	160	-	-	-	-	48	30.0%	48	30.0%	32	13.8%	51.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	91.2%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	91.2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 744	6 744	-	-	185	2.7%	1 008	14.9%	1 193	17.7%	2 081	58.0%	(51.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 744	6 744	-	-	185	2.7%	1 008	14.9%	1 193	17.7%	2 081	58.0%	(51.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	803	-	-	-	-	48	6.0%	48	6.0%	198	85.1%	(75.9%)
Electricity	1 500	529	-	-	-	-	-	-	-	-	-	109.1%	-
Water	-	274	-	-	-	-	48	17.5%	48	17.5%	94	67.3%	(48.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	105	75.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	52 916	54 844	19 558	37.0%	10 585	20.0%	11 939	21.8%	42 081	76.7%	20 903	97.4%	(42.9%)
Property rates, penalties and collection charges	1 136	454	1 826	160.8%	428	37.7%	290	63.8%	2 544	560.3%	178	87.3%	63.1%
Service charges	17 560	16 712	2 790	15.9%	3 300	18.8%	2 500	15.0%	8 589	51.4%	2 552	61.7%	(2.0%)
Other revenue	6 697	6 720	4 632	69.2%	3 600	53.8%	3 737	55.6%	11 970	178.1%	6 305	200.8%	(40.7%)
Government - operating	18 592	22 319	8 889	47.8%	-	-	4 731	21.2%	13 620	61.0%	6 368	82.6%	(25.7%)
Government - capital	8 244	7 606	1 300	15.8%	3 176	38.5%	500	6.6%	4 976	65.4%	5 436	93.3%	(90.8%)
Interest	687	1 033	121	17.6%	81	11.8%	181	17.5%	383	37.1%	65	129.5%	179.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 600)	(46 484)	(12 183)	27.3%	(9 514)	21.3%	(12 608)	27.1%	(34 306)	73.8%	(14 639)	115.6%	(13.9%)
Suppliers and employees	(44 317)	(45 658)	(12 183)	27.5%	(9 492)	21.4%	(12 552)	27.5%	(34 227)	75.0%	(14 566)	115.7%	(13.8%)
Finance charges	(283)	(826)	-	-	(22)	7.8%	(57)	6.9%	(79)	9.5%	(73)	95.9%	(22.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 316	8 360	7 374	88.7%	1 071	12.9%	(669)	(8.0%)	7 776	93.0%	6 264	64.0%	(110.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 344)	(8 981)	(265)	3.2%	(185)	2.2%	(1 104)	12.3%	(1 553)	17.3%	(2 311)	66.5%	(52.2%)
Capital assets	(8 344)	(8 981)	(265)	3.2%	(185)	2.2%	(1 104)	12.3%	(1 553)	17.3%	(2 311)	66.5%	(52.2%)
Net Cash from/(used) Investing Activities	(8 344)	(8 981)	(265)	3.2%	(185)	2.2%	(1 104)	12.3%	(1 553)	17.3%	(2 311)	66.5%	(52.2%)
Cash Flow from Financing Activities													
Receipts	35	9	3	8.9%	2	4.6%	-	-	5	51.3%	5	189.1%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35	9	3	8.9%	2	4.6%	-	-	5	51.3%	5	189.1%	(100.0%)
Payments	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24	(1)	3	12.8%	2	6.6%	-	-	5	(344.8%)	5	(3.6%)	(100.0%)
Net Increase/(Decrease) in cash held	(4)	(623)	7 113	(193 750.0%)	888	(24 178.0%)	(1 773)	284.6%	6 227	(999.6%)	3 957	123.7%	(144.8%)
Cash/cash equivalents at the year begin:	1 772	1 772	786	44.3%	7 898	445.6%	8 786	495.7%	786	44.3%	3 113	330.4%	182.2%
Cash/cash equivalents at the year end:	1 769	1 149	7 898	446.6%	8 786	496.7%	7 013	610.1%	7 013	610.1%	7 070	399.0%	(.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	745	3.1%	605	2.5%	726	3.0%	22 109	91.4%	24 185	57.5%	-	-	16 723	69.0%
Trade and Other Receivables from Exchange Transactions - Electricity	253	21.6%	119	10.1%	94	8.0%	705	60.2%	1 171	2.8%	-	-	991	84.0%
Receivables from Non-exchange Transactions - Property Rates	71	2.6%	25	.9%	20	.7%	2 593	95.7%	2 710	6.4%	-	-	3 340	123.0%
Receivables from Exchange Transactions - Waste Water Management	100	3.5%	68	2.4%	56	1.9%	2 640	92.2%	2 865	6.8%	-	-	2 092	73.0%
Receivables from Exchange Transactions - Waste Management	79	3.0%	58	2.2%	54	2.0%	2 461	92.8%	2 653	6.3%	-	-	1 770	66.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	147	2.7%	136	2.5%	124	2.3%	5 062	92.5%	5 469	13.0%	-	-	4 011	73.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	.1%	3	.1%	3	.1%	2 968	99.7%	2 978	7.1%	-	-	1 947	65.0%
Total By Income Source	1 399	3.3%	1 015	2.4%	1 076	2.6%	38 540	91.7%	42 030	100.0%	-	-	30 874	73.0%
Debtors Age Analysis By Customer Group														
Organs of State	28	14.0%	29	14.3%	20	10.1%	125	61.7%	202	.5%	-	-	126	62.0%
Commercial	205	19.2%	81	7.6%	70	6.5%	709	66.6%	1 064	2.5%	-	-	533	50.0%
Households	1 167	2.9%	905	2.2%	986	2.4%	37 706	92.5%	40 764	97.0%	-	-	30 215	74.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 399	3.3%	1 015	2.4%	1 076	2.6%	38 540	91.7%	42 030	100.0%	-	-	30 874	73.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	876	28.0%	812	26.0%	880	28.1%	560	17.9%	3 129	30.5%
Bulk Water	345	18.2%	344	18.2%	342	18.0%	864	45.6%	1 896	18.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	127	100.0%	-	-	-	-	-	-	127	1.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	36.7%	111	35.4%	62	19.8%	25	8.0%	313	3.1%
Auditor-General	34	.7%	35	.7%	44	.9%	4 697	97.6%	4 811	46.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 498	14.6%	1 303	12.7%	1 328	12.9%	6 147	59.8%	10 276	100.0%

Contact Details

Municipal Manager	Mr Thabo Molete	054 933 1022
Financial Manager	Mr P J van der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	98 506	98 506	16 046	16.3%	18 182	18.5%	14 627	14.8%	48 855	49.6%	13 015	49.1%	12.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	760	760	182	24.0%	164	21.6%	200	26.3%	546	71.9%	152	63.6%	31.5%
Interest earned - external investments	2 430	2 430	121	5.0%	133	5.5%	234	9.6%	489	20.1%	223	29.5%	5.0%
Interest earned - outstanding debtors	80	80	15	19.3%	16	20.4%	17	21.2%	49	60.9%	14	44.1%	17.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	0	6.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	12 689	12 689	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 602	81 602	15 615	19.1%	16 232	19.9%	13 471	16.5%	45 318	55.5%	12 597	53.0%	6.9%
Other own revenue	939	939	112	12.0%	1 636	174.2%	706	75.1%	2 454	261.3%	28	186.8%	2 386.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	106 872	106 872	15 464	14.5%	21 146	19.8%	13 742	12.9%	50 351	47.1%	11 170	44.9%	23.0%
Employee related costs	32 352	32 352	7 570	23.4%	8 293	25.6%	7 087	21.9%	22 951	70.9%	4 868	70.6%	45.6%
Remuneration of councillors	2 825	2 825	655	23.2%	643	22.8%	789	27.9%	2 087	73.9%	405	62.5%	94.9%
Debt impairment	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Depreciation and asset impairment	1 950	1 950	-	-	-	-	19	1.0%	19	1.0%	26	1.3%	(28.6%)
Finance charges	1 560	1 560	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 521	44 521	2 474	5.6%	4 023	9.0%	1 938	4.4%	8 435	18.9%	1 310	6.5%	47.9%
Transfers and grants	-	-	23	-	-	-	-	-	23	-	1 080	90.6%	(100.0%)
Other expenditure	23 665	23 665	4 743	20.0%	8 186	34.6%	3 893	16.5%	16 822	71.1%	3 481	64.2%	11.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 366)	(8 366)	582		(2 964)		886		(1 496)		1 844		
Transfers recognised - capital	-	-	0	-	33	-	61	-	94	-	81	5.3%	(24.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 366)	(8 366)	582		(2 931)		947		(1 402)		1 925		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 366)	(8 366)	582		(2 931)		947		(1 402)		1 925		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 366)	(8 366)	582		(2 931)		947		(1 402)		1 925		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 366)	(8 366)	582		(2 931)		947		(1 402)		1 925		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	93	93	81	87.5%	8	9.1%	30	32.2%	120	128.8%	137	12.1%	(78.1%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	48	3.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	48	2.9%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93	93	81	87.5%	8	9.1%	30	32.2%	120	128.8%	89	32.6%	(66.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	93	93	81	87.5%	8	9.1%	30	32.2%	120	128.8%	137	12.1%	(78.1%)
Governance and Administration	93	93	81	87.5%	8	9.1%	30	32.2%	120	128.8%	47	33.2%	(36.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	21	51.8%	(100.0%)
Budget & Treasury Office	3	3	2	52.9%	-	-	-	-	2	52.9%	-	-	-
Corporate Services	90	90	80	88.6%	8	9.4%	30	33.3%	118	131.3%	26	21.0%	13.3%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	48	3.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	48	3.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	42	26.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	21	22.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	21	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	99 170	99 170	21 179	21.4%	22 803	23.0%	20 858	21.0%	64 839	65.4%	15 577	52.6%	33.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 138	15 138	1 500	9.9%	4 742	31.3%	7 014	46.3%	13 256	87.6%	3 317	82.0%	111.4%
Government - operating	81 602	81 602	19 542	23.9%	17 911	21.9%	13 593	16.7%	51 046	62.6%	12 022	50.6%	13.1%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 430	2 430	137	5.6%	150	6.2%	251	10.3%	538	22.1%	238	31.7%	5.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 031)	(102 031)	(29 866)	29.3%	(30 764)	30.2%	(22 758)	22.3%	(83 388)	81.7%	(17 124)	71.4%	32.9%
Suppliers and employees	(100 471)	(100 471)	(29 844)	29.7%	(30 764)	30.6%	(22 758)	22.7%	(83 365)	83.0%	(16 044)	70.0%	41.8%
Finance charges	(1 560)	(1 560)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(23)	-	-	-	-	-	(23)	-	(1 080)	90.6%	(100.0%)
Net Cash from/(used) Operating Activities	(2 861)	(2 861)	(8 688)	303.7%	(7 961)	278.3%	(1 900)	66.4%	(18 548)	648.3%	(1 547)	655.0%	22.8%
Cash Flow from Investing Activities													
Receipts	-	-	8 000	-	5 891	-	15 185	-	29 076	-	4 166	-	264.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	8 000	-	5 891	-	15 185	-	29 076	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	4 166	-	(100.0%)
Payments	(93)	(93)	(81)	87.5%	(8)	9.1%	(30)	32.2%	(120)	128.8%	(137)	12.1%	(78.1%)
Capital assets	(93)	(93)	(81)	87.5%	(8)	9.1%	(30)	32.2%	(120)	128.8%	(137)	12.1%	(78.1%)
Net Cash from/(used) Investing Activities	(93)	(93)	7 919	(8 514.7%)	5 883	(6 325.5%)	15 155	(16 295.8%)	28 956	(31 135.9%)	4 029	(1 042.9%)	276.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12)	(12)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12)	(12)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(12)	(12)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 966)	(2 966)	(769)	25.9%	(2 079)	70.1%	13 255	(446.9%)	10 408	(350.9%)	2 482	(93.8%)	434.0%
Cash/cash equivalents at the year begin:	24 997	24 997	1 312	5.2%	543	2.2%	(1 535)	(6.1%)	1 312	5.2%	7 230	15.2%	(121.2%)
Cash/cash equivalents at the year end:	22 031	22 031	543	2.5%	(1 535)	(7.0%)	11 720	53.2%	11 720	53.2%	9 713	38.9%	20.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5	2.7%	4	2.6%	4	2.5%	151	92.1%	164	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	126	18.8%	36	5.4%	31	4.7%	474	71.1%	668	80.3%	-	-	-	-
Total By Income Source	130	15.7%	40	4.9%	35	4.2%	625	75.2%	831	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	46	26.7%	18	10.4%	18	10.3%	91	52.6%	172	20.7%	-	-	-	-
Commercial	61	10.2%	13	2.1%	12	2.0%	510	85.7%	595	71.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	36.6%	10	15.6%	6	8.6%	25	39.2%	64	7.7%	-	-	-	-
Total By Customer Group	130	15.7%	40	4.9%	35	4.2%	625	75.2%	831	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	100.0%
Total	1	100.0%	-	-	-	-	-	-	1	100.0%

Contact Details

Municipal Manager	Mr Christiaan Fortuin	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	115 956	115 956	22 553	19.4%	14 237	12.3%	5 034	4.3%	41 824	36.1%	21 747	101.9%	(76.9%)
Property rates	5 942	5 942	6 627	111.5%	980	16.5%	624	10.5%	8 232	138.5%	5 650	328.9%	(88.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 712	9 712	3 247	33.4%	3 474	35.8%	2 074	21.4%	8 795	90.6%	2 349	50.3%	(11.7%)
Service charges - water revenue	6 308	6 308	950	15.1%	1 505	23.9%	425	6.7%	2 879	45.6%	2 061	107.0%	(79.4%)
Service charges - sanitation revenue	1 686	1 686	814	48.3%	792	47.0%	534	31.7%	2 140	126.9%	714	70.4%	(25.2%)
Service charges - refuse revenue	2 261	2 261	900	39.8%	900	39.8%	593	26.2%	2 393	105.8%	769	77.1%	(22.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	391	391	94	24.1%	65	16.5%	39	10.1%	198	50.7%	94	38.5%	(58.2%)
Interest earned - external investments	215	215	1	.4%	1	.3%	1	.5%	3	1.2%	42	50.9%	(97.6%)
Interest earned - outstanding debtors	2 500	2 500	803	32.1%	908	36.3%	629	25.2%	2 340	93.6%	675	91.2%	(6.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	55 044	55 044	11	-	685	1.2%	8	-	703	1.3%	2 422	27.5%	(99.7%)
Licences and permits	888	888	133	15.0%	160	18.0%	86	9.6%	379	42.7%	204	67.0%	(58.1%)
Agency services	4	4	1	33.0%	1	17.1%	1	13.9%	3	64.0%	1	11.6%	(35.7%)
Transfers recognised - operational	30 278	30 278	8 877	29.3%	4 699	15.5%	-	-	13 576	44.8%	6 749	100.3%	(100.0%)
Other own revenue	727	727	96	13.1%	69	9.5%	20	2.8%	185	25.4%	(9)	1 064.1%	(328.7%)
Gains on disposal of PPE	-	-	0	-	-	-	-	-	0	-	27	58.9%	(100.0%)
Operating Expenditure	119 572	119 572	15 609	13.1%	6 740	5.6%	12 058	10.1%	34 406	28.8%	16 162	53.1%	(25.4%)
Employee related costs	28 330	28 330	7 560	26.7%	4 853	17.1%	4 950	17.5%	17 363	61.3%	6 513	63.0%	(24.0%)
Remuneration of councillors	2 676	2 676	642	24.0%	437	16.3%	437	16.3%	1 517	56.7%	587	59.9%	(25.5%)
Debt impairment	43 750	43 750	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 116	6 116	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 373	1 373	507	36.9%	140	10.2%	315	22.9%	962	70.1%	404	96.6%	(22.1%)
Bulk purchases	15 768	15 768	3 250	20.6%	72	.5%	1 046	6.6%	4 368	27.7%	3 751	63.8%	(72.1%)
Other Materials	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 000	9 000	-	-	-	-	-	-	-	-	1 543	25.9%	(100.0%)
Transfers and grants	977	977	195	19.9%	94	9.6%	3 240	331.6%	3 528	361.1%	1 657	56.5%	95.6%
Other expenditure	10 582	10 582	3 456	32.7%	1 144	10.8%	2 070	19.6%	6 670	63.0%	1 707	82.3%	21.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 617)	(3 617)	6 944		7 497		(7 024)		7 417		5 585		
Transfers recognised - capital	11 790	11 790	-	-	-	-	-	-	-	-	647	22.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 173	8 173	6 944		7 497		(7 024)		7 417		6 232		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 173	8 173	6 944		7 497		(7 024)		7 417		6 232		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 173	8 173	6 944		7 497		(7 024)		7 417		6 232		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 173	8 173	6 944		7 497		(7 024)		7 417		6 232		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	11 791	11 791	1 115	9.5%	1 378	11.7%	1 021	8.7%	3 513	29.8%	2 293	20.6%	(55.5%)
National Government	11 791	11 791	1 115	9.5%	1 124	9.5%	958	8.1%	3 197	27.1%	2 293	20.6%	(58.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 791	11 791	1 115	9.5%	1 124	9.5%	958	8.1%	3 197	27.1%	2 293	20.6%	(58.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	254	-	63	-	317	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 791	11 791	1 115	9.5%	1 378	11.7%	1 021	8.7%	3 513	29.8%	2 293	20.6%	(55.5%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 791	9 791	1 115	11.4%	1 363	13.9%	1 021	10.4%	3 498	35.7%	2 293	23.8%	(55.5%)
Planning and Development	9 791	9 791	1 115	11.4%	1 363	13.9%	1 021	10.4%	3 498	35.7%	2 293	23.8%	(55.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	2 000	-	-	15	.7%	-	-	15	.7%	-	-	-
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	15	-	-	-	15	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	83 962	83 962	9 183	10.9%	3 897	4.6%	(465)	(.6%)	12 615	15.0%	14 785	53.9%	(103.1%)
Property rates, penalties and collection charges	4 130	4 130	5 878	142.3%	(44)	(1.1%)	269	6.5%	6 104	147.8%	623	21.1%	(56.7%)
Service charges	13 876	13 876	2 166	15.6%	2 119	15.3%	(1 477)	(10.6%)	2 808	20.2%	3 906	56.9%	(137.8%)
Other revenue	21 935	21 935	335	1.5%	914	4.2%	114	.5%	1 363	6.2%	2 251	40.6%	(94.9%)
Government - operating	30 278	30 278	-	-	-	-	-	-	-	-	994	70.7%	(100.0%)
Government - capital	11 791	11 791	-	-	-	-	-	-	-	-	6 842	61.3%	(100.0%)
Interest	1 952	1 952	804	41.2%	908	46.5%	629	32.2%	2 341	119.9%	169	55.8%	271.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 210)	(69 210)	(9 465)	13.7%	3 537	(5.1%)	(10 103)	14.6%	(16 030)	23.2%	(15 127)	59.5%	(33.2%)
Suppliers and employees	(68 496)	(68 496)	(7 835)	11.4%	3 385	(4.9%)	(8 062)	11.8%	(12 512)	18.3%	(11 484)	56.9%	(29.8%)
Finance charges	(532)	(532)	(1 630)	306.3%	(5)	.9%	-	-	(1 634)	307.2%	(2 716)	397.0%	(100.0%)
Transfers and grants	(182)	(182)	-	-	157	(86.3%)	(2 042)	1 121.7%	(1 884)	1 035.4%	(927)	39.9%	120.2%
Net Cash from/(used) Operating Activities	14 752	14 752	(282)	(1.9%)	7 435	50.4%	(10 568)	(71.6%)	(3 415)	(23.2%)	(343)	30.9%	2 984.1%
Cash Flow from Investing Activities													
Receipts	(89)	(89)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89)	(89)	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 791)	(11 791)	(1 115)	9.5%	(3 463)	29.4%	(6 619)	56.1%	(11 197)	95.0%	(4 404)	42.8%	50.3%
Capital assets	(11 791)	(11 791)	(1 115)	9.5%	(3 463)	29.4%	(6 619)	56.1%	(11 197)	95.0%	(4 404)	42.8%	50.3%
Net Cash from/(used) Investing Activities	(11 880)	(11 880)	(1 115)	9.4%	(3 463)	29.2%	(6 619)	55.7%	(11 197)	94.3%	(4 404)	43.0%	50.3%
Cash Flow from Financing Activities													
Receipts	14	14	-	-	-	-	-	-	-	-	5	24.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	14	-	-	-	-	-	-	-	-	5	24.5%	(100.0%)
Payments	(513)	(513)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(513)	(513)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(499)	(499)	-	-	-	-	-	-	-	-	5	(.7%)	(100.0%)
Net Increase/(Decrease) in cash held	2 373	2 373	(1 397)	(58.9%)	3 972	167.4%	(17 187)	(724.3%)	(14 612)	(615.8%)	(4 742)	12.6%	262.4%
Cash/cash equivalents at the year begin:	(1 392)	(1 392)	336	(24.2%)	(1 060)	76.2%	2 911	(209.1%)	336	(24.2%)	5 566	-	(47.7%)
Cash/cash equivalents at the year end:	981	981	(1 060)	(108.1%)	2 911	296.8%	(14 276)	(1 455.2%)	(14 276)	(1 455.2%)	823	8.6%	(1 833.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13	2.2%	8	1.4%	10	1.7%	555	94.6%	587	11.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4	1.5%	3	1.4%	3	1.4%	221	95.6%	231	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	129	3.3%	125	3.2%	124	3.2%	3 557	90.4%	3 936	75.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3	1.6%	3	1.5%	3	1.5%	180	95.4%	188	3.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4	1.4%	4	1.4%	4	1.4%	274	95.8%	286	5.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1.0%	0	3.2%	0	1.0%	3	94.8%	4	.1%	-	-	-	-
Total By Income Source	153	2.9%	144	2.7%	144	2.8%	4 790	91.6%	5 231	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	153	2.9%	144	2.7%	144	2.8%	4 790	91.6%	5 231	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	153	2.9%	144	2.7%	144	2.8%	4 790	91.6%	5 231	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	164	1.0%	25	.2%	1 287	7.6%	15 452	91.3%	16 928	75.5%
Bulk Water	69	100.0%	-	-	-	-	-	-	69	.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	386	100.0%	-	-	-	-	-	-	386	1.7%
Loan repayments	26	100.0%	-	-	-	-	-	-	26	.1%
Trade Creditors	271	18.3%	490	33.0%	105	7.1%	616	41.6%	1 482	6.6%
Auditor-General	-	-	0	-	18	.5%	3 504	99.5%	3 522	15.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	915	4.1%	515	2.3%	1 410	6.3%	19 572	87.3%	22 413	100.0%

Contact Details

Municipal Manager	Mr Martin F Fillis	053 621 0026*223
Financial Manager	Ms Levona Plaatjies	053 621 0026*201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	118 093	126 370	36 811	31.2%	39 003	33.0%	18 608	14.7%	94 423	74.7%	25 911	76.1%	(28.2%)
Property rates	8 117	8 406	3 172	39.1%	1 673	20.6%	1 631	19.4%	6 476	77.0%	1 718	78.2%	(5.1%)
Property rates - penalties and collection charges	179	208	50	28.0%	50	28.0%	61	29.2%	161	77.3%	47	87.0%	30.0%
Service charges - electricity revenue	31 258	33 541	6 027	19.3%	5 521	17.7%	5 697	17.0%	17 246	51.4%	4 875	54.8%	16.9%
Service charges - water revenue	13 128	13 118	3 690	28.1%	12 750	97.1%	(6 795)	(51.8%)	9 645	73.5%	3 249	74.5%	(309.2%)
Service charges - sanitation revenue	8 259	8 492	2 103	25.5%	2 139	25.9%	2 256	26.6%	6 497	76.5%	1 933	74.9%	16.7%
Service charges - refuse revenue	6 333	6 355	1 587	25.1%	1 590	25.1%	1 632	25.7%	4 809	75.7%	1 492	75.0%	9.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 103	887	270	24.5%	276	25.0%	139	15.6%	684	77.2%	258	73.8%	(46.3%)
Interest earned - external investments	422	471	120	28.4%	59	14.0%	178	37.9%	357	75.9%	77	77.0%	133.0%
Interest earned - outstanding debtors	1 806	2 055	581	32.2%	420	23.2%	660	32.1%	1 661	80.9%	520	89.3%	27.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 521	5 321	1 250	49.6%	1 271	50.4%	2 677	50.3%	5 198	97.7%	2 134	145.9%	25.5%
Licences and permits	757	2 413	505	66.7%	719	95.0%	722	29.9%	1 946	80.7%	129	62.1%	460.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 919	39 748	17 296	43.3%	12 395	31.0%	9 522	24.0%	39 213	98.7%	9 267	96.5%	2.8%
Other own revenue	4 291	5 357	159	3.7%	141	3.3%	228	4.3%	529	9.9%	214	10.2%	6.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	135 258	147 390	31 701	23.4%	31 807	23.5%	27 786	18.9%	91 294	61.9%	28 464	67.0%	(2.4%)
Employee related costs	40 628	42 312	8 803	21.7%	9 100	22.4%	9 635	22.8%	27 538	65.1%	8 744	64.2%	10.2%
Remuneration of councillors	3 092	3 122	732	23.7%	732	23.7%	931	29.8%	2 394	76.7%	698	74.9%	33.4%
Debt impairment	5 458	6 196	1 306	23.9%	1 306	23.9%	435	7.0%	3 047	49.2%	1 310	75.0%	(66.8%)
Depreciation and asset impairment	23 844	29 480	5 958	25.0%	5 958	25.0%	1 986	6.7%	13 903	47.2%	5 959	75.0%	(66.7%)
Finance charges	310	344	81	26.0%	74	23.9%	88	25.6%	243	70.7%	90	80.1%	(1.6%)
Bulk purchases	21 284	21 284	5 551	26.1%	4 280	20.1%	4 328	20.3%	14 158	66.5%	2 763	61.3%	56.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	8 967	8 967	-	-	-	-	760	8.5%	760	8.5%	-	-	(100.0%)
Other expenditure	31 676	35 683	9 271	29.3%	10 358	32.7%	9 624	27.0%	29 253	82.0%	8 901	65.8%	8.1%
Loss on disposal of PPE	-	1	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 166)	(21 020)	5 110		7 196		(9 178)		3 128		(2 553)		
Transfers recognised - capital	55 563	77 945	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 398	56 925	5 110		7 196		(9 178)		3 128		(2 553)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 398	56 925	5 110		7 196		(9 178)		3 128		(2 553)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 398	56 925	5 110		7 196		(9 178)		3 128		(2 553)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 398	56 925	5 110		7 196		(9 178)		3 128		(2 553)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	57 273	78 179	4 895	8.5%	14 245	24.9%	22 512	28.8%	41 652	53.3%	5 660	41.7%	297.7%
National Government	55 563	77 945	4 895	8.8%	14 245	25.6%	22 512	28.9%	41 652	53.4%	5 660	41.8%	297.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 563	77 945	4 895	8.8%	14 245	25.6%	22 512	28.9%	41 652	53.4%	5 660	41.8%	297.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 710	234	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 273	78 179	4 895	8.5%	14 245	24.9%	22 512	28.8%	41 652	53.3%	5 660	41.7%	297.7%
Governance and Administration	1 710	234	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 550	74	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	160	160	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 000	7 944	267	26.7%	619	61.9%	756	9.5%	1 642	20.7%	185	25.4%	307.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	7 944	267	26.7%	619	61.9%	756	9.5%	1 642	20.7%	185	25.4%	307.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 563	70 001	4 628	8.5%	13 626	25.0%	21 757	31.1%	40 010	57.2%	5 475	50.4%	297.4%
Electricity	7 000	8 350	-	-	21	.3%	-	-	21	.3%	-	145.6%	-
Water	36 872	54 000	4 327	11.7%	13 335	36.2%	21 436	39.7%	39 099	72.4%	5 044	44.9%	325.0%
Waste Water Management	10 691	7 651	301	2.8%	269	2.5%	320	4.2%	890	11.6%	431	-	(25.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	164 773	195 713	48 019	29.1%	60 989	37.0%	52 537	26.8%	161 545	82.5%	43 935	88.6%	19.6%
Property rates, penalties and collection charges	8 295	8 613	1 451	17.5%	1 944	23.4%	1 415	16.4%	4 809	55.8%	1 931	56.4%	(26.7%)
Service charges	50 096	52 434	10 161	20.3%	8 860	17.7%	9 547	18.2%	28 568	54.5%	8 529	59.0%	11.9%
Other revenue	8 671	13 977	11 106	128.1%	2 422	27.9%	9 818	70.2%	23 346	167.0%	4 504	466.8%	118.0%
Government - operating	39 919	39 748	17 296	43.3%	12 395	31.0%	9 503	23.9%	39 194	98.6%	9 267	96.5%	2.6%
Government - capital	55 563	77 945	7 885	14.2%	35 310	63.5%	22 076	28.3%	65 271	83.7%	19 628	80.1%	12.5%
Interest	2 228	2 996	120	5.4%	59	2.7%	178	6.0%	357	11.9%	77	6.1%	133.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 955)	(111 712)	(44 123)	41.6%	(28 703)	27.1%	(27 168)	24.3%	(99 994)	89.5%	(25 114)	100.5%	8.2%
Suppliers and employees	(96 678)	(102 401)	(42 363)	43.8%	(27 393)	28.3%	(25 052)	24.5%	(94 809)	92.6%	(25 025)	100.6%	.1%
Finance charges	(310)	(344)	(81)	26.0%	(74)	23.9%	(88)	25.6%	(243)	70.7%	(90)	80.1%	(1.6%)
Transfers and grants	(8 967)	(8 967)	(1 679)	18.7%	(1 236)	13.8%	(2 028)	22.6%	(4 942)	55.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	58 818	84 001	3 897	6.6%	32 286	54.9%	25 368	30.2%	61 550	73.3%	18 821	60.2%	34.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 007)	(77 945)	(4 895)	9.8%	(13 996)	28.0%	(22 512)	28.9%	(41 403)	53.1%	(5 660)	40.8%	297.7%
Capital assets	(50 007)	(77 945)	(4 895)	9.8%	(13 996)	28.0%	(22 512)	28.9%	(41 403)	53.1%	(5 660)	40.8%	297.7%
Net Cash from/(used) Investing Activities	(50 007)	(77 945)	(4 895)	9.8%	(13 996)	28.0%	(22 512)	28.9%	(41 403)	53.1%	(5 660)	40.8%	297.7%
Cash Flow from Financing Activities													
Receipts	130	130	29	22.1%	12	9.5%	17	13.2%	58	44.8%	30	83.1%	(42.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	130	130	29	22.1%	12	9.5%	17	13.2%	58	44.8%	30	83.1%	(42.5%)
Payments	(800)	(911)	(1 044)	130.5%	(248)	31.0%	(254)	27.8%	(1 546)	169.7%	(232)	90.6%	9.4%
Repayment of borrowing	(800)	(911)	(1 044)	130.5%	(248)	31.0%	(254)	27.8%	(1 546)	169.7%	(232)	90.6%	9.4%
Net Cash from/(used) Financing Activities	(670)	(781)	(1 015)	151.6%	(236)	35.2%	(236)	30.3%	(1 487)	190.5%	(202)	92.1%	17.0%
Net Increase/(Decrease) in cash held	8 141	5 275	(2 014)	(24.7%)	18 054	221.8%	2 620	49.7%	18 660	353.7%	12 958	(84.0%)	(79.8%)
Cash/cash equivalents at the year begin:	9 310	18 448	18 448	198.1%	16 434	176.5%	34 488	186.9%	18 448	100.0%	12 327	128.0%	179.8%
Cash/cash equivalents at the year end:	17 452	23 723	16 434	94.2%	34 488	197.6%	37 108	156.4%	37 108	156.4%	25 285	271.6%	46.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	302	.9%	930	2.6%	1 061	3.0%	32 875	93.5%	35 168	35.8%	-	-	15 456	43.0%
Trade and Other Receivables from Exchange Transactions - Electricity	1 207	20.0%	515	8.5%	570	9.5%	3 738	62.0%	6 031	6.1%	-	-	2 172	36.0%
Receivables from Non-exchange Transactions - Property Rates	294	3.7%	256	3.2%	208	2.6%	7 137	90.4%	7 895	8.0%	-	-	3 042	38.0%
Receivables from Exchange Transactions - Waste Water Management	561	3.3%	490	2.8%	432	2.5%	15 747	91.4%	17 230	17.6%	-	-	7 785	45.0%
Receivables from Exchange Transactions - Waste Management	235	1.1%	371	1.8%	337	1.6%	20 019	95.5%	20 961	21.4%	-	-	9 452	45.0%
Receivables from Exchange Transactions - Property Rental Debtors	(56)	(1.7%)	35	1.1%	79	2.4%	3 290	98.3%	3 348	3.4%	-	-	420	12.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 466	100.0%	7 466	7.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	(72.2%)	0	3.1%	-	-	13	169.1%	8	-	-	-	1 109	14 325.0%
Total By Income Source	2 537	2.6%	2 599	2.6%	2 687	2.7%	90 285	92.0%	98 107	100.0%	-	-	39 435	40.0%
Debtors Age Analysis By Customer Group														
Organs of State	91	4.3%	374	17.6%	411	19.3%	1 252	58.8%	2 128	2.2%	-	-	-	-
Commercial	1 089	19.9%	346	6.3%	212	3.9%	3 835	70.0%	5 482	5.6%	-	-	-	-
Households	1 356	1.5%	1 879	2.1%	2 064	2.3%	85 198	94.1%	90 497	92.2%	-	-	39 435	43.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 537	2.6%	2 599	2.6%	2 687	2.7%	90 285	92.0%	98 107	100.0%	-	-	39 435	40.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 691	100.0%	-	-	-	-	-	-	1 691	89.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	208	100.0%	-	-	-	-	-	-	208	11.0%
Total	1 899	100.0%	-	-	-	-	-	-	1 899	100.0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Dionne Timotheus Visagie	051 753 0777/3

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	211 697	208 092	64 332	30.4%	56 575	26.7%	49 413	23.7%	170 320	81.8%	41 289	74.6%	19.7%
Property rates	27 503	27 503	16 027	58.3%	3 208	11.7%	4 063	14.8%	23 298	84.7%	2 927	78.5%	38.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 935	53 635	12 507	21.6%	11 082	19.1%	13 458	25.1%	37 047	69.1%	9 953	62.7%	35.2%
Service charges - water revenue	26 111	25 411	6 794	26.0%	16 108	61.7%	7 852	30.9%	30 754	121.0%	6 382	71.6%	23.0%
Service charges - sanitation revenue	14 888	14 888	3 813	25.6%	3 817	25.6%	3 822	25.7%	11 452	76.9%	3 577	77.1%	6.9%
Service charges - refuse revenue	8 937	8 937	2 199	24.6%	2 201	24.6%	2 202	24.6%	6 601	73.9%	2 063	74.0%	6.7%
Service charges - other	240	240	104	43.4%	99	41.4%	102	42.4%	305	127.2%	103	125.6%	(1.6%)
Rental of facilities and equipment	652	652	191	29.3%	206	31.7%	207	31.8%	605	92.8%	656	175.0%	(68.5%)
Interest earned - external investments	715	715	28	3.9%	26	3.6%	42	5.8%	95	13.3%	39	9.6%	6.0%
Interest earned - outstanding debtors	873	873	90	10.3%	171	19.6%	262	30.0%	524	60.0%	263	74.3%	(.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 581	7 581	1 107	14.6%	346	4.6%	1 737	22.9%	3 191	42.1%	271	21.7%	540.5%
Licences and permits	2 099	2 099	101	4.8%	81	3.9%	53	2.5%	235	11.2%	78	13.7%	(31.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 601	41 196	16 739	41.2%	13 165	32.4%	10 031	24.3%	39 935	96.9%	10 415	98.9%	(3.7%)
Other own revenue	23 434	24 234	4 632	19.8%	5 984	25.5%	5 511	22.7%	16 127	66.5%	4 548	71.0%	21.2%
Gains on disposal of PPE	130	130	-	-	82	63.1%	71	54.5%	152	117.6%	13	903.5%	462.6%
Operating Expenditure	220 896	215 864	48 648	22.0%	41 478	18.8%	43 552	20.2%	133 677	61.9%	38 535	60.2%	13.0%
Employee related costs	66 804	66 804	16 393	24.5%	17 183	25.7%	17 334	25.9%	50 909	76.2%	15 215	73.8%	13.9%
Remuneration of councillors	4 580	4 580	1 004	21.9%	1 014	22.1%	1 248	27.3%	3 266	71.3%	977	68.4%	27.8%
Debt impairment	11 429	10 229	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 248	9 248	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 556	3 556	200	7.8%	44	1.7%	184	5.2%	428	12.0%	235	20.8%	(21.6%)
Bulk purchases	53 094	53 094	20 313	38.3%	9 160	17.3%	11 481	21.6%	40 954	77.1%	12 252	74.7%	(6.3%)
Other Materials	8 648	16 618	935	10.8%	1 664	19.2%	2 093	12.6%	4 691	28.2%	1 714	47.3%	22.1%
Contracted services	9 629	10 329	1 633	17.0%	1 490	15.5%	1 478	14.3%	4 600	44.5%	1 530	56.5%	(3.4%)
Transfers and grants	12 938	11 662	3 503	27.1%	2 967	22.9%	3 973	34.1%	10 444	89.6%	2 345	59.5%	69.5%
Other expenditure	41 969	29 743	4 668	11.1%	7 956	19.0%	5 760	19.4%	18 384	61.8%	4 267	54.8%	35.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 199)	(7 772)	15 684		15 097		5 861		36 642		2 754		
Transfers recognised - capital	56 565	12 803	1 500	2.7%	-	-	-	-	1 500	11.7%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 366	5 031	17 184		15 097		5 861		38 142		2 754		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	47 366	5 031	17 184		15 097		5 861		38 142		2 754		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 366	5 031	17 184		15 097		5 861		38 142		2 754		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 366	5 031	17 184		15 097		5 861		38 142		2 754		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	67 344	19 121	970	1.4%	3 671	5.5%	1 828	9.6%	6 469	33.8%	2 912	39.4%	(37.2%)
National Government	55 958	12 791	369	.7%	2 894	5.2%	1 621	12.7%	4 885	38.2%	2 897	75.4%	(44.0%)
Provincial Government	-	-	516	-	675	-	-	-	1 191	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 958	12 791	885	1.6%	3 570	6.4%	1 621	12.7%	6 076	47.5%	2 897	75.4%	(44.0%)
Borrowing	5 046	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 341	6 331	85	1.3%	101	1.6%	207	3.3%	393	6.2%	15	7.4%	1 302.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	67 344	19 121	970	1.4%	3 671	5.5%	1 828	9.6%	6 469	33.8%	2 912	39.4%	(37.2%)
Governance and Administration	2 056	1 726	9	.4%	57	2.8%	10	.6%	76	4.4%	15	10.4%	(29.2%)
Executive & Council	159	89	-	-	28	17.9%	-	-	28	32.0%	-	12.8%	-
Budget & Treasury Office	1 369	1 369	9	.7%	12	.9%	-	-	22	1.6%	15	2.7%	(100.0%)
Corporate Services	528	268	-	-	16	3.0%	10	3.9%	26	9.8%	-	37.0%	(100.0%)
Community and Public Safety	657	557	63	9.5%	-	-	140	25.2%	203	36.4%	-	15.3%	(100.0%)
Community & Social Services	307	207	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	261	261	52	20.0%	-	-	140	53.5%	192	73.5%	-	34.8%	(100.0%)
Public Safety	88	88	10	11.9%	-	-	-	-	10	11.9%	-	11.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 737	11 737	-	-	679	5.8%	1 157	9.9%	1 836	15.6%	2 897	61.5%	(60.1%)
Planning and Development	12	12	-	-	-	-	-	-	-	-	-	24.8%	-
Road Transport	11 724	11 724	-	-	679	5.8%	1 157	9.9%	1 836	15.7%	2 897	61.5%	(60.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	52 895	5 102	898	1.7%	2 936	5.5%	520	10.2%	4 354	85.3%	-	1.2%	(100.0%)
Electricity	6 726	2 100	788	11.7%	345	5.1%	184	8.7%	1 317	62.7%	-		(100.0%)
Water	10 180	180	14	.1%	-	-	-	-	14	7.6%	-	19.4%	-
Waste Water Management	35 958	2 791	97	.3%	2 590	7.2%	336	12.1%	3 024	108.3%	-	-	(100.0%)
Waste Management	31	31	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	254 988	210 971	64 824	25.4%	50 419	19.8%	54 594	25.9%	169 837	80.5%	48 004	75.0%	13.7%
Property rates, penalties and collection charges	25 578	25 578	16 263	63.6%	3 188	12.5%	3 959	15.5%	23 410	91.5%	3 208	68.0%	23.4%
Service charges	99 481	97 831	19 952	20.1%	23 156	23.3%	28 858	29.5%	71 966	73.6%	20 144	65.1%	43.3%
Other revenue	32 048	32 848	6 031	18.8%	6 618	20.6%	7 508	22.9%	20 157	61.4%	5 254	56.7%	42.9%
Government - operating	40 601	40 601	17 901	44.1%	13 057	32.2%	9 853	24.3%	40 811	100.5%	10 251	100.0%	(3.9%)
Government - capital	56 565	13 398	4 649	8.2%	4 375	7.7%	4 374	32.6%	13 398	100.0%	9 108	126.8%	(52.0%)
Interest	715	715	28	3.9%	26	3.6%	42	5.8%	95	13.3%	39	9.6%	6.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 728)	(185 421)	(48 648)	24.4%	(41 478)	20.8%	(43 556)	23.5%	(133 682)	72.1%	(38 622)	67.7%	12.8%
Suppliers and employees	(184 234)	(170 203)	(44 945)	24.4%	(38 467)	20.9%	(39 394)	23.1%	(122 806)	72.2%	(36 043)	69.1%	9.3%
Finance charges	(2 556)	(3 556)	(200)	7.8%	(44)	1.7%	(188)	5.3%	(432)	12.2%	(235)	20.7%	(19.8%)
Transfers and grants	(12 938)	(11 662)	(3 503)	27.1%	(2 967)	22.9%	(3 973)	34.1%	(10 444)	89.6%	(2 345)	59.5%	69.5%
Net Cash from/(used) Operating Activities	55 260	25 550	16 176	29.3%	8 941	16.2%	11 038	43.2%	36 155	141.5%	9 382	156.3%	17.7%
Cash Flow from Investing Activities													
Receipts	2 924	155	-	-	82	2.8%	71	45.7%	152	98.5%	13	903.5%	462.6%
Proceeds on disposal of PPE	124	124	-	-	82	65.7%	71	56.8%	152	122.5%	13	903.5%	462.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2 800	30	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 298)	(19 121)	(970)	1.6%	(3 671)	5.9%	(1 828)	9.6%	(6 469)	33.8%	(2 961)	39.5%	(38.3%)
Capital assets	(62 298)	(19 121)	(970)	1.6%	(3 671)	5.9%	(1 828)	9.6%	(6 469)	33.8%	(2 961)	39.5%	(38.3%)
Net Cash from/(used) Investing Activities	(59 374)	(18 967)	(970)	1.6%	(3 589)	6.0%	(1 757)	9.3%	(6 317)	33.3%	(2 948)	35.1%	(40.4%)
Cash Flow from Financing Activities													
Receipts	5 180	134	41	.8%	16	.3%	8	5.7%	64	47.8%	55	1.9%	(86.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 046	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	135	134	41	30.3%	16	11.9%	8	5.7%	64	47.8%	55	84.6%	(86.0%)
Payments	(4 084)	(1 028)	(876)	21.5%	(552)	13.5%	(989)	96.2%	(2 417)	235.1%	(867)	65.3%	14.0%
Repayment of borrowing	(4 084)	(1 028)	(876)	21.5%	(552)	13.5%	(989)	96.2%	(2 417)	235.1%	(867)	65.3%	14.0%
Net Cash from/(used) Financing Activities	1 096	(894)	(836)	(76.2%)	(536)	(48.9%)	(981)	109.8%	(2 352)	263.3%	(813)	(76.1%)	20.8%
Net Increase/(Decrease) in cash held	(3 017)	5 690	14 370	(476.3%)	4 816	(159.6%)	8 300	145.9%	27 486	483.1%	5 621	(303.6%)	47.7%
Cash/cash equivalents at the year begin:	3 624	(1 283)	1 595	44.0%	15 966	440.6%	20 781	(1 620.1%)	1 595	(124.4%)	6 558	(921.2%)	216.9%
Cash/cash equivalents at the year end:	606	4 407	15 966	2 632.6%	20 781	3 426.7%	29 081	659.9%	29 081	659.9%	12 179	(265.2%)	138.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 780	11.8%	1 540	10.2%	11 814	78.1%	15 135	30.9%	-	-	28 166	186.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3 813	38.7%	2 618	26.6%	3 417	34.7%	9 848	20.1%	-	-	9 451	96.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	820	6.4%	368	2.9%	11 641	90.7%	12 829	26.2%	-	-	13 044	101.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	780	12.1%	720	11.2%	4 934	76.7%	6 435	13.1%	-	-	17 482	271.0%
Receivables from Exchange Transactions - Waste Management	-	-	414	12.0%	389	11.3%	2 637	76.7%	3 439	7.0%	-	-	8 866	257.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	3 802	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	117	8.9%	103	7.8%	1 095	83.3%	1 314	2.7%	-	-	2 782	211.0%
Total By Income Source	-	-	7 724	15.8%	5 737	11.7%	35 538	72.5%	48 999	100.0%	-	-	83 592	170.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	414	12.8%	225	6.9%	2 606	80.3%	3 245	6.6%	-	-	393	12.0%
Commercial	-	-	2 130	57.4%	541	14.6%	1 041	28.0%	3 712	7.6%	-	-	2 134	57.0%
Households	-	-	4 735	12.3%	4 633	12.0%	29 210	75.7%	38 578	78.7%	-	-	73 599	190.0%
Other	-	-	444	12.8%	339	9.8%	2 680	77.4%	3 464	7.1%	-	-	7 466	215.0%
Total By Customer Group	-	-	7 724	15.8%	5 737	11.7%	35 538	72.5%	48 999	100.0%	-	-	83 592	170.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	625	30.7%	613	30.1%	796	39.1%	-	-	2 034	27.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 364	100.0%	-	-	-	-	-	-	5 364	72.5%
Total	5 989	81.0%	613	8.3%	796	10.8%	-	-	7 399	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	57 356	58 072	17 989	31.4%	12 527	21.8%	11 002	18.9%	41 518	71.5%	9 326	67.2%	18.0%
Property rates	4 353	4 353	4 436	101.9%	-	-	-	-	4 436	101.9%	-	100.6%	-
Property rates - penalties and collection charges	190	190	36	18.8%	61	32.2%	53	27.9%	150	78.9%	53	93.4%	.4%
Service charges - electricity revenue	8 590	8 590	2 195	25.6%	2 144	25.0%	2 066	24.0%	6 405	74.6%	1 953	71.6%	5.7%
Service charges - water revenue	4 522	4 522	1 087	24.0%	1 113	24.6%	1 171	25.9%	3 371	74.5%	1 164	78.4%	.6%
Service charges - sanitation revenue	2 696	2 696	674	25.0%	658	24.4%	710	26.4%	2 042	75.7%	649	78.2%	9.5%
Service charges - refuse revenue	3 756	3 756	914	24.3%	894	23.8%	889	23.7%	2 697	71.8%	852	74.8%	4.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	339	339	97	28.7%	25	7.3%	164	48.5%	287	84.5%	187	74.3%	(12.0%)
Interest earned - external investments	1 297	1 297	155	11.9%	425	32.8%	634	48.9%	1 213	93.6%	258	69.2%	145.3%
Interest earned - outstanding debtors	3	3	1	18.8%	1	16.7%	1	16.2%	2	51.8%	1	59.6%	(15.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	3	24.9%	2	13.4%	6	49.2%	11	87.6%	1	27.1%	541.4%
Licences and permits	7	7	2	27.6%	1	11.6%	3	35.2%	6	74.4%	3	80.3%	1.4%
Agency services	103	103	47	45.6%	31	30.0%	30	29.0%	108	104.6%	37	102.7%	(19.2%)
Transfers recognised - operational	23 060	23 492	8 068	35.0%	6 922	30.0%	5 165	22.0%	20 155	85.8%	4 089	73.7%	26.3%
Other own revenue	8 426	8 710	275	3.3%	252	3.0%	110	1.3%	637	7.3%	60	9.0%	84.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)
Operating Expenditure	59 156	59 772	11 003	18.6%	12 564	21.2%	10 460	17.5%	34 027	56.9%	8 655	59.8%	20.9%
Employee related costs	16 881	19 563	3 618	21.4%	4 524	26.8%	3 955	20.2%	12 097	61.8%	3 348	66.6%	18.1%
Remuneration of councillors	2 062	2 062	494	23.9%	513	24.9%	586	28.4%	1 592	77.2%	475	70.1%	23.3%
Debt impairment	2 437	2 437	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 323	4 323	-	-	-	-	-	-	-	-	-	-	-
Finance charges	831	831	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 698	9 698	2 611	26.9%	2 085	21.5%	2 118	21.8%	6 814	70.3%	1 829	71.6%	15.8%
Other Materials	469	1 646	56	12.0%	491	104.7%	111	6.7%	658	40.0%	143	91.3%	(22.5%)
Contracted services	516	1 146	411	79.6%	208	40.2%	358	31.2%	976	85.2%	232	51.8%	54.4%
Transfers and grants	9 303	8 986	1 962	21.1%	2 167	23.3%	2 251	25.0%	6 380	71.0%	1 824	100.0%	23.4%
Other expenditure	12 633	9 077	1 852	14.7%	2 575	20.4%	1 083	11.9%	5 510	60.7%	804	45.0%	34.6%
Loss on disposal of PPE	2	2	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 800)	(1 700)	6 986		(37)		542		7 491		671		
Transfers recognised - capital	7 928	10 285	1 694	21.4%	1 641	20.7%	511	5.0%	3 847	37.4%	282	21.5%	81.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(51)	-	(51)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	6 128	8 585	8 680		1 605		1 002		11 287		953		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 128	8 585	8 680		1 605		1 002		11 287		953		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 128	8 585	8 680		1 605		1 002		11 287		953		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 128	8 585	8 680		1 605		1 002		11 287		953		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	7 928	10 385	1 785	22.5%	1 587	20.0%	609	5.9%	3 981	38.3%	292	21.6%	109.0%
National Government	7 928	10 253	1 694	21.4%	1 455	18.4%	557	5.4%	3 706	36.1%	261	49.9%	113.1%
Provincial Government	-	132	71	-	131	-	51	38.5%	252	191.0%	20	3.0%	152.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 928	10 385	1 764	22.3%	1 586	20.0%	608	5.9%	3 958	38.1%	282	21.5%	115.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	20	-	1	-	1	-	23	-	10	-	(85.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	7 928	10 385	1 785	22.5%	1 587	20.0%	609	5.9%	3 981	38.3%	292	21.6%	109.0%
Governance and Administration	-	281	8	-	177	-	-	-	185	65.8%	9	-	(100.0%)
Executive & Council	-	-	-	-	177	-	-	-	177	-	-	-	-
Budget & Treasury Office	-	281	8	-	-	-	-	-	8	2.8%	8	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Community and Public Safety	1 228	4 597	127	10.4%	352	28.7%	413	9.0%	893	19.4%	92	40.8%	347.0%
Community & Social Services	-	356	112	-	226	-	-	-	338	95.0%	92	26.5%	(100.0%)
Sport And Recreation	1 228	4 242	15	1.2%	126	10.3%	413	9.7%	555	13.1%	-	44.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 000	1 600	948	47.4%	416	20.8%	65	4.1%	1 429	89.4%	191	98.3%	(65.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	1 600	948	47.4%	416	20.8%	65	4.1%	1 429	89.4%	191	98.3%	(65.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 700	3 907	702	14.9%	642	13.7%	131	3.3%	1 474	37.7%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	3 907	701	-	641	-	131	3.3%	1 473	37.7%	-	-	(100.0%)
Waste Water Management	3 700	-	0	-	1	-	-	-	1	-	-	-	-
Waste Management	1 000	-	1	.1%	-	-	-	-	1	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	62 719	65 621	18 820	30.0%	14 023	22.4%	11 085	16.9%	43 928	66.9%	7 888	52.8%	40.5%
Property rates, penalties and collection charges	3 178	3 178	2 336	73.5%	884	27.8%	525	16.5%	3 746	117.9%	720	131.6%	(27.1%)
Service charges	18 586	18 586	2 551	13.7%	2 833	15.2%	2 997	16.1%	8 381	45.1%	2 662	45.5%	12.6%
Other revenue	8 796	8 512	484	5.5%	353	4.0%	205	2.4%	1 042	12.2%	158	13.3%	29.7%
Government - operating	23 060	23 889	11 294	49.0%	6 563	28.5%	5 165	21.6%	23 022	96.4%	4 089	73.7%	26.3%
Government - capital	7 928	10 285	2 000	25.2%	2 964	37.4%	1 559	15.2%	6 523	63.4%	-	39.5%	(100.0%)
Interest	1 171	1 171	155	13.3%	425	36.3%	634	54.2%	1 215	103.8%	259	76.8%	144.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 396)	(52 841)	(22 596)	43.1%	(22 892)	43.7%	(16 892)	32.0%	(62 380)	118.1%	(14 796)	137.5%	14.2%
Suppliers and employees	(42 262)	(43 855)	(20 634)	48.8%	(20 726)	49.0%	(14 641)	33.4%	(56 000)	127.7%	(12 721)	146.7%	15.1%
Finance charges	(831)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 303)	(8 986)	(1 962)	21.1%	(2 167)	23.3%	(2 251)	25.1%	(6 380)	71.0%	(2 076)	103.0%	8.5%
Net Cash from/(used) Operating Activities	10 323	12 780	(3 776)	(36.6%)	(8 869)	(85.9%)	(5 807)	(45.4%)	(18 452)	(144.4%)	(6 908)	(134.4%)	(15.9%)
Cash Flow from Investing Activities													
Receipts	8	8	13 677	161 097.5%	10 767	126 822.2%	8 009	94 357.8%	32 453	382 345.4%	7 397	374 522.5%	8.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8	8	3	38.1%	2	21.3%	2	21.6%	7	81.0%	2	80.8%	(25.6%)
Decrease in other non-current receivables	-	(0)	5 800	-	9 719	-	7 137	(713 736 300.0%)	22 656	(2 265 600 300.0%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	0	7 874	-	1 047	-	870	86 990 100.0%	9 791	979 059 700.0%	7 394	-	(88.2%)
Payments	(7 928)	(7 928)	(1 732)	21.8%	(1 586)	20.0%	(617)	7.8%	(3 935)	49.6%	(292)	21.6%	111.5%
Capital assets	(7 928)	(7 928)	(1 732)	21.8%	(1 586)	20.0%	(617)	7.8%	(3 935)	49.6%	(292)	21.6%	111.5%
Net Cash from/(used) Investing Activities	(7 920)	(7 920)	11 945	(150.8%)	9 181	(115.9%)	7 392	(93.3%)	28 519	(360.1%)	7 105	(149.1%)	4.0%
Cash Flow from Financing Activities													
Receipts	10	10	6	55.0%	7	66.0%	8	77.0%	20	198.0%	3	69.0%	156.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	10	6	55.0%	7	66.0%	8	77.0%	20	198.0%	3	69.0%	156.7%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	10	6	55.0%	7	66.0%	8	77.0%	20	198.0%	3	69.0%	156.7%
Net Increase/(Decrease) in cash held	2 413	4 871	8 175	338.7%	318	13.2%	1 593	32.7%	10 086	207.1%	200	32.7%	697.5%
Cash/cash equivalents at the year begin:	22 869	22 376	22 869	100.0%	31 044	135.7%	31 362	140.2%	22 869	102.2%	21 471	100.0%	46.1%
Cash/cash equivalents at the year end:	25 282	27 247	31 044	122.8%	31 362	124.0%	32 955	120.9%	32 955	120.9%	21 671	94.8%	52.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	373	45.4%	61	7.4%	45	5.5%	341	41.6%	820	12.8%	-	-	706	86.0%
Trade and Other Receivables from Exchange Transactions - Electricity	464	53.6%	120	13.9%	88	10.2%	194	22.4%	866	13.5%	-	-	157	18.0%
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	1 950	100.0%	1 950	30.4%	-	-	751	38.0%
Receivables from Exchange Transactions - Waste Water Management	222	49.5%	0	.1%	91	20.3%	135	30.2%	448	7.0%	-	-	491	109.0%
Receivables from Exchange Transactions - Waste Management	297	94.8%	38	12.2%	30	9.5%	(52)	(16.5%)	313	4.9%	-	-	33	10.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	50	14.7%	48	14.2%	241	71.1%	340	5.3%	-	-	241	71.0%
Interest on Arrear Debtor Accounts	-	-	9	1.9%	15	2.9%	472	95.2%	496	7.7%	-	-	349	70.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 187	100.0%	-	-	-	-	-	-	1 187	18.5%	-	-	-	-
Total By Income Source	2 542	39.6%	279	4.3%	317	4.9%	3 281	51.1%	6 420	100.0%	-	-	2 728	42.0%
Debtors Age Analysis By Customer Group														
Organs of State	92	47.4%	27	14.0%	23	12.1%	51	26.6%	194	3.0%	-	-	-	-
Commercial	73	14.0%	32	6.2%	18	3.3%	400	76.4%	523	8.1%	-	-	360	68.0%
Households	2 377	41.7%	219	3.8%	276	4.8%	2 830	49.6%	5 703	88.8%	-	-	2 368	41.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 542	39.6%	279	4.3%	317	4.9%	3 281	51.1%	6 419	100.0%	-	-	2 728	42.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr W. de Bruin	053 382 3012
Financial Manager	Mr Brennan Rossouw	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	51 294	51 294	9 865	19.2%	15 858	30.9%	3 100	6.0%	28 823	56.2%	2 633	39.7%	17.8%
Property rates	4 138	4 138	1 523	36.8%	361	8.7%	363	8.8%	2 247	54.3%	399	37.7%	(9.0%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	9 892	9 892	1 305	13.2%	1 029	10.4%	910	9.2%	3 244	32.8%	1 066	32.2%	(14.6%)
Service charges - water revenue	2 524	2 524	822	32.6%	775	30.7%	775	30.7%	2 372	94.0%	742	59.6%	4.4%
Service charges - sanitation revenue	2 023	2 023	403	19.9%	305	15.1%	332	16.4%	1 040	51.4%	189	29.7%	75.8%
Service charges - refuse revenue	880	880	275	31.2%	206	23.4%	206	23.5%	687	78.1%	127	48.6%	62.9%
Service charges - other	-	-	221		188		38		446		-	-	(100.0%)
Rental of facilities and equipment	465	465	13	2.8%	68	14.7%	64	13.7%	145	31.1%	-	-	(100.0%)
Interest earned - external investments	371	371	27	7.2%	-	-	-	-	27	7.2%	-	-	-
Interest earned - outstanding debtors	-	-	-		-	-	-	-	-		-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11	11	0	2.4%	-	-	-	-	0	2.4%	-	-	-
Licences and permits	1	1	-	-	0	2.3%	-	-	0	2.3%	-	-	-
Agency services	69	69	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 061	22 061	5 086	23.1%	12 922	58.6%	-	-	18 008	81.6%	-	48.9%	-
Other own revenue	59	59	191	321.7%	3	5.8%	413	695.9%	608	1 023.4%	111	785.4%	273.6%
Gains on disposal of PPE	8 800	8 800	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 234	51 234	8 105	15.8%	6 991	13.6%	5 507	10.7%	20 603	40.2%	8 178	57.7%	(32.7%)
Employee related costs	18 455	18 455	4 541	24.6%	3 351	18.2%	3 534	19.2%	11 426	61.9%	3 304	68.1%	7.0%
Remuneration of councillors	2 350	2 350	559	23.8%	517	22.0%	509	21.7%	1 585	67.4%	338	25.3%	50.4%
Debt impairment	2 980	2 980	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 770	2 770	583	21.1%	-	-	-	-	583	21.1%	-	-	-
Finance charges	1 573	1 573	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 419	7 419	650	8.8%	1 316	17.7%	35	.5%	2 001	27.0%	1 145	16.3%	(96.9%)
Other Materials	3 679	3 679	101	2.7%	309	8.4%	106	2.9%	515	14.0%	-	-	(100.0%)
Contracted services	307	307	-	-	-	-	-	-	-	-	1 002	352.1%	(100.0%)
Transfers and grants	2 805	2 805	298	10.6%	1 157	41.3%	577	20.6%	2 033	72.5%	-	-	(100.0%)
Other expenditure	8 895	8 895	1 374	15.4%	342	3.8%	745	8.4%	2 461	27.7%	2 388	109.0%	(68.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	60	60	1 760		8 867		(2 407)		8 220		(5 545)		
Transfers recognised - capital	9 890	9 890	3 437	34.8%	-	-	-	-	3 437	34.8%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 950	9 950	5 197		8 867		(2 407)		11 657		(5 545)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 950	9 950	5 197		8 867		(2 407)		11 657		(5 545)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 950	9 950	5 197		8 867		(2 407)		11 657		(5 545)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 950	9 950	5 197		8 867		(2 407)		11 657		(5 545)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	9 890	9 890	497	5.0%	287	2.9%	-	-	784	7.9%	1 602	153.3%	(100.0%)
National Government	9 890	9 890	497	5.0%	287	2.9%	-	-	784	7.9%	1 602	131.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 890	9 890	497	5.0%	287	2.9%	-	-	784	7.9%	1 602	152.7%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 890	9 890	497	5.0%	287	2.9%	-	-	784	7.9%	1 602	153.3%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 390	8 390	-	-	-	-	-	-	-	-	-	91.4%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-		-
Road Transport	8 390	8 390	-	-	-	-	-	-	-	-	-	91.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	497	33.2%	287	19.1%	-	-	784	52.3%	1 602	-	(100.0%)
Electricity	1 500	1 500	497	33.2%	287	19.1%	-	-	784	52.3%	800	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	802	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	46 089	46 089	10 597	23.0%	17 158	37.2%	3 278	7.1%	31 033	67.3%	3 953	60.8%	(17.1%)
Property rates, penalties and collection charges	1 883	1 883	298	15.8%	299	15.9%	198	10.5%	794	42.2%	525	35.2%	(62.3%)
Service charges	8 591	8 591	1 540	17.9%	1 385	16.1%	838	9.8%	3 764	43.8%	2 709	35.8%	(69.1%)
Other revenue	3 293	3 293	235	7.1%	62	1.9%	42	1.3%	339	10.3%	48	16.2%	(11.9%)
Government - operating	22 061	22 061	5 086	23.1%	12 922	58.6%	-	-	18 008	81.6%	359	50.8%	(100.0%)
Government - capital	9 890	9 890	3 437	34.8%	2 490	25.2%	2 200	22.2%	8 127	82.2%	300	-	633.3%
Interest	371	371	-	-	-	-	-	-	-	-	12	34.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 946)	(44 946)	(7 513)	16.7%	(5 861)	13.0%	(4 743)	10.6%	(18 116)	40.3%	(8 178)	58.7%	(42.0%)
Suppliers and employees	(40 898)	(40 898)	(7 224)	17.7%	(5 861)	14.3%	(4 743)	11.6%	(17 827)	43.6%	(8 178)	58.7%	(42.0%)
Finance charges	(1 573)	(1 573)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 475)	(2 475)	(289)	11.7%	-	-	-	-	(289)	11.7%	-	-	-
Net Cash from/(used) Operating Activities	1 143	1 143	3 084	269.9%	11 297	988.7%	(1 465)	(128.2%)	12 916	1 130.4%	(4 225)	107.1%	(65.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	2 164	10.3%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	575	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	1 589	-	(100.0%)
Payments	(9 890)	(9 890)	-	-	-	-	-	-	-	-	-	141.0%	-
Capital assets	(9 890)	(9 890)	-	-	-	-	-	-	-	-	-	141.0%	-
Net Cash from/(used) Investing Activities	(9 890)	(9 890)	-	-	-	-	-	-	-	-	2 164	(65.8%)	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 747)	(8 747)	3 084	(35.3%)	11 297	(129.1%)	(1 465)	16.7%	12 916	(147.7%)	(2 061)	(44.5%)	(28.9%)
Cash/cash equivalents at the year begin:	8 000	8 000	4 982	62.3%	8 066	100.8%	19 363	242.0%	4 982	62.3%	(4 397)	29.4%	(540.4%)
Cash/cash equivalents at the year end:	(747)	(747)	8 066	(1 079.2%)	19 363	(2 590.8%)	17 898	(2 394.8%)	17 898	(2 394.8%)	(6 458)	(39.9%)	(377.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	400	4.6%	369	4.3%	-	-	7 897	91.1%	8 666	23.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	529	3.2%	457	2.8%	-	-	15 346	94.0%	16 332	45.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	142	8.8%	131	8.1%	-	-	1 345	83.1%	1 618	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	168	2.8%	144	2.4%	-	-	5 639	94.8%	5 951	16.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	97	2.7%	94	2.6%	-	-	3 474	94.8%	3 666	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 337	3.7%	1 196	3.3%	-	-	33 701	93.0%	36 233	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 337	3.7%	1 196	3.3%	-	-	33 701	93.0%	36 233	100.0%	-	-	-	-
Total By Customer Group	1 337	3.7%	1 196	3.3%	-	-	33 701	93.0%	36 233	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 057	3.8%	1 093	3.9%	-	-	25 536	92.2%	27 686	65.7%
Bulk Water	47	2.6%	22	1.2%	31	1.7%	1 715	94.5%	1 814	4.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	11.5%	21	6.8%	63	20.6%	186	61.0%	304	.7%
Auditor-General	95	1.2%	64	.8%	85	1.0%	7 980	97.0%	8 224	19.5%
Other	76	1.8%	78	1.9%	14	.3%	3 954	95.9%	4 123	9.8%
Total	1 310	3.1%	1 278	3.0%	192	.5%	39 370	93.4%	42 150	100.0%

Contact Details

Municipal Manager		
Financial Manager	Ms Berenice Muller	053 663 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	56 658	62 104	20 266	35.8%	3 704	6.5%	18 954	30.5%	42 924	69.1%	6 648	68.0%	185.1%
Property rates	4 220	3 357	3 615	85.7%	(251)	(5.9%)	22	.6%	3 386	100.9%	(68)	67.1%	(132.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 204	11 401	2 628	23.5%	2 675	23.9%	1 035	9.1%	6 339	55.6%	2 714	75.0%	(61.9%)
Service charges - water revenue	5 381	5 395	968	18.0%	917	17.0%	403	7.5%	2 287	42.4%	971	29.8%	(58.5%)
Service charges - sanitation revenue	2 618	2 572	619	23.6%	668	25.5%	204	7.9%	1 490	57.9%	546	68.0%	(62.7%)
Service charges - refuse revenue	1 430	1 341	316	22.1%	355	24.8%	105	7.8%	776	57.8%	253	61.3%	(58.4%)
Service charges - other	-	-	263	-	281	-	222	-	766	-	72	-	210.1%
Rental of facilities and equipment	545	805	170	31.2%	235	43.2%	74	9.2%	479	59.5%	99	67.5%	(24.7%)
Interest earned - external investments	318	312	60	19.0%	96	30.1%	6	2.1%	162	52.1%	16	71.9%	(60.3%)
Interest earned - outstanding debtors	1 393	544	92	6.6%	30	2.2%	12	2.2%	134	24.7%	204	72.6%	(94.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 783	4 841	17	.4%	21	.4%	12	.2%	49	1.0%	6	.2%	103.2%
Licences and permits	195	242	1	.5%	(1)	(.5%)	4	1.6%	4	1.6%	7	13.2%	(44.5%)
Agency services	-	-	50	-	55	-	27	-	132	-	45	-	(38.7%)
Transfers recognised - operational	24 059	24 059	10 987	45.7%	(1 105)	(4.6%)	16 869	70.1%	26 750	111.2%	1 446	79.8%	1 066.6%
Other own revenue	512	1 933	478	93.4%	(272)	(53.1%)	(41)	(2.1%)	165	8.6%	338	369.3%	(112.1%)
Gains on disposal of PPE	-	5 300	3	-	-	-	-	-	3	.1%	-	-	-
Operating Expenditure	64 380	78 407	23 995	37.3%	11 369	17.7%	11 122	14.2%	46 486	59.3%	10 133	43.5%	9.8%
Employee related costs	21 977	22 695	5 243	23.9%	6 058	27.6%	5 259	23.2%	16 560	73.0%	5 548	80.3%	(5.2%)
Remuneration of councillors	2 808	2 808	600	21.4%	571	20.3%	691	24.6%	1 861	66.3%	571	52.9%	20.9%
Debt impairment	2 400	17 120	15 474	644.8%	38	1.6%	495	2.9%	16 007	93.5%	-	-	(100.0%)
Depreciation and asset impairment	9 586	9 171	-	-	-	-	-	-	-	-	-	-	-
Finance charges	685	710	361	52.7%	140	20.5%	390	54.9%	891	125.6%	396	161.9%	(1.5%)
Bulk purchases	11 051	12 363	44	.4%	313	2.8%	528	4.3%	885	7.2%	154	10.7%	243.7%
Other Materials	1 095	1 143	152	13.9%	255	23.3%	157	13.7%	564	49.3%	300	89.3%	(47.8%)
Contracted services	171	267	233	136.1%	222	129.6%	185	69.3%	639	239.6%	(60)	273.5%	(409.0%)
Transfers and grants	1 408	1 189	60	4.3%	1 147	81.5%	1 674	140.8%	2 882	242.3%	992	112.1%	68.9%
Other expenditure	13 199	10 941	1 828	13.8%	2 626	19.9%	1 743	15.9%	6 197	56.6%	2 232	54.4%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 721)	(16 303)	(3 729)		(7 666)		7 833		(3 562)		(3 486)		
Transfers recognised - capital	17 257	17 257	4 527	26.2%	5 123	29.7%	(2 145)	(12.4%)	7 506	43.5%	1 446	23.0%	(248.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 535	953	798		(2 543)		5 688		3 943		(2 039)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 535	953	798		(2 543)		5 688		3 943		(2 039)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 535	953	798		(2 543)		5 688		3 943		(2 039)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 535	953	798		(2 543)		5 688		3 943		(2 039)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	17 257	17 257	2 998	17.4%	9 651	55.9%	4 140	24.0%	16 789	97.3%	6 254	127.7%	(33.8%)
National Government	17 257	17 257	2 935	17.0%	6 778	39.3%	4 140	24.0%	13 854	80.3%	3 677	94.8%	12.6%
Provincial Government	-	-	62	-	(63)	-	-	-	(0)	-	2 577	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 257	17 257	2 998	17.4%	6 715	38.9%	4 140	24.0%	13 854	80.3%	6 254	127.7%	(33.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	2 935	-	-	-	2 935	-	-	-	-
Capital Expenditure Standard Classification	17 257	17 257	2 998	17.4%	9 651	55.9%	4 140	24.0%	16 789	97.3%	6 254	127.7%	(33.8%)
Governance and Administration	70	70	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	70	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 825	8 825	2 935	33.3%	5 023	56.9%	1 307	14.8%	9 265	105.0%	3 677	105.3%	(64.5%)
Planning and Development	8 825	8 825	2 935	33.3%	5 023	56.9%	1 307	14.8%	9 265	105.0%	3 677	105.3%	(64.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 362	8 362	62	.7%	4 628	55.3%	2 834	33.9%	7 524	90.0%	2 577	159.6%	10.0%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	8 362	8 362	62	.7%	4 628	55.3%	2 834	33.9%	7 524	90.0%	2 577	159.6%	10.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	66 672	69 744	22 144	33.2%	22 760	34.1%	25 267	36.2%	70 171	100.6%	13 023	89.2%	94.0%
Property rates, penalties and collection charges	4 009	3 290	609	15.2%	939	23.4%	503	15.3%	2 051	62.3%	416	52.4%	20.9%
Service charges	14 732	16 568	3 314	22.5%	4 576	31.1%	4 058	24.5%	11 948	72.1%	3 719	54.0%	9.1%
Other revenue	5 531	7 725	7 172	129.7%	6 273	113.4%	4 425	57.3%	17 869	231.3%	6 273	-	(29.5%)
Government - operating	24 059	24 059	10 987	45.7%	1 158	4.8%	13 761	57.2%	25 906	107.7%	1 169	84.9%	1 076.7%
Government - capital	17 257	17 257	62	.4%	9 658	56.0%	2 521	14.6%	12 241	70.9%	1 446	74.8%	74.3%
Interest	1 085	845	-	-	156	14.4%	-	-	156	18.5%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 028)	(48 743)	(18 404)	40.0%	(14 691)	31.9%	(15 735)	32.3%	(48 830)	100.2%	(11 737)	102.3%	34.1%
Suppliers and employees	(44 096)	(26 214)	(18 112)	41.1%	(13 341)	30.3%	(13 849)	52.8%	(45 303)	172.8%	(10 447)	100.9%	32.6%
Finance charges	(685)	(10 812)	(183)	26.7%	(251)	36.7%	(211)	2.0%	(645)	6.0%	(396)	141.7%	(46.6%)
Transfers and grants	(1 247)	(11 717)	(109)	8.7%	(1 098)	88.1%	(1 674)	14.3%	(2 882)	24.6%	(894)	126.6%	87.3%
Net Cash from/(used) Operating Activities	20 644	21 000	3 740	18.1%	8 069	39.1%	9 532	45.4%	21 341	101.6%	1 287	51.3%	640.9%
Cash Flow from Investing Activities													
Receipts	-	5 433	87	-	123	-	102	1.9%	312	5.7%	72	-	42.6%
Proceeds on disposal of PPE	-	5 300	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	78	87	-	85	-	102	131.0%	274	350.7%	72	-	42.6%
Decrease in other non-current receivables	-	55	-	-	38	-	-	-	38	70.0%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 394)	(17 257)	(2 998)	18.3%	(9 629)	58.7%	(4 140)	24.0%	(16 767)	97.2%	(6 254)	125.7%	(33.8%)
Capital assets	(16 394)	(17 257)	(2 998)	18.3%	(9 629)	58.7%	(4 140)	24.0%	(16 767)	97.2%	(6 254)	125.7%	(33.8%)
Net Cash from/(used) Investing Activities	(16 394)	(11 824)	(2 911)	17.8%	(9 505)	58.0%	(4 038)	34.2%	(16 455)	139.2%	(6 182)	124.4%	(34.7%)
Cash Flow from Financing Activities													
Receipts	-	67	34	-	18	-	43	63.7%	95	140.2%	38	-	12.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	67	34	-	18	-	43	63.7%	95	140.2%	38	-	12.1%
Payments	(710)	(710)	(179)	25.2%	(149)	20.9%	(179)	25.2%	(506)	71.3%	-	18.4%	(100.0%)
Repayment of borrowing	(710)	(710)	(179)	25.2%	(149)	20.9%	(179)	25.2%	(506)	71.3%	-	18.4%	(100.0%)
Net Cash from/(used) Financing Activities	(710)	(643)	(145)	20.4%	(131)	18.5%	(136)	21.1%	(411)	64.0%	38	.2%	(454.2%)
Net Increase/(Decrease) in cash held	3 540	8 534	684	19.3%	(1 567)	(44.3%)	5 358	62.8%	4 475	52.4%	(4 857)	(373.7%)	(210.3%)
Cash/cash equivalents at the year begin:	10 402	723	555	5.3%	1 239	11.9%	(328)	(45.4%)	555	76.9%	971	42.5%	(133.8%)
Cash/cash equivalents at the year end:	13 942	9 256	1 239	8.9%	(328)	(2.4%)	5 031	54.3%	5 031	54.3%	(3 886)	(37.4%)	(229.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	328	3.3%	215	2.1%	266	2.7%	9 196	91.9%	10 006	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 063	19.7%	228	4.2%	158	2.9%	3 959	73.2%	5 408	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	231	4.8%	130	2.7%	114	2.4%	4 297	90.0%	4 772	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	192	2.3%	130	1.6%	103	1.2%	7 931	94.9%	8 356	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	93	2.0%	63	1.3%	58	1.2%	4 498	95.5%	4 712	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	12.6%	60	10.9%	58	10.6%	363	65.9%	550	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	59	3.9%	50	3.2%	44	2.9%	1 380	90.0%	1 532	4.3%	-	-	-	-
Total By Income Source	2 036	5.8%	875	2.5%	802	2.3%	31 623	89.5%	35 337	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	128	24.0%	39	7.3%	33	6.1%	334	62.6%	534	1.5%	-	-	-	-
Commercial	584	26.6%	146	6.6%	127	5.8%	1 339	61.0%	2 196	6.2%	-	-	-	-
Households	1 072	3.5%	556	1.8%	535	1.7%	28 689	93.0%	30 852	87.3%	-	-	-	-
Other	252	14.4%	135	7.7%	107	6.1%	1 261	71.9%	1 755	5.0%	-	-	-	-
Total By Customer Group	2 036	5.8%	875	2.5%	802	2.3%	31 623	89.5%	35 337	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 302	5.0%	1 329	5.1%	1 359	5.2%	22 123	84.7%	26 113	70.5%
Bulk Water	43	23.5%	32	17.6%	0	-	108	58.9%	184	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	431	35.8%	194	16.1%	17	1.4%	562	46.7%	1 203	3.3%
Auditor-General	-	-	6	.1%	84	.9%	9 430	99.0%	9 521	25.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 776	4.8%	1 561	4.2%	1 460	3.9%	32 224	87.0%	37 021	100.0%

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr JG Butterworth	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	89 302	85 654	33 470	37.5%	11 568	13.0%	13 748	16.1%	58 786	68.6%	17 489	81.9%	(21.4%)
Property rates	13 000	12 978	20 460	157.4%	264	2.0%	(0)	-	20 724	159.7%	6	99.2%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 560	14 299	3 835	15.6%	3 979	16.2%	2 813	19.7%	10 627	74.3%	3 815	42.9%	(26.3%)
Service charges - water revenue	7 398	9 581	2 610	35.3%	3 403	46.0%	2 287	23.9%	8 299	86.6%	3 127	105.9%	(26.9%)
Service charges - sanitation revenue	4 484	3 256	1 936	43.2%	1 910	42.6%	1 279	39.3%	5 125	157.4%	1 738	110.3%	(26.4%)
Service charges - refuse revenue	853	1 266	770	90.2%	777	91.1%	520	41.1%	2 066	163.3%	697	256.6%	(25.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	813	-	155	19.1%	323	39.8%	96	-	575	-	195	58.6%	(50.7%)
Interest earned - external investments	424	104	27	6.3%	31	7.4%	14	13.9%	73	69.9%	17	10.8%	(15.5%)
Interest earned - outstanding debtors	1 480	1 604	250	16.9%	253	17.1%	199	12.4%	702	43.8%	215	255.0%	(7.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	429	-	31	7.1%	19	4.3%	9	-	58	-	15	8.3%	(44.1%)
Licences and permits	1	-	1	88.6%	12	1 691.0%	7	-	20	-	2	-	301.2%
Agency services	1 104	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 395	38 518	2 815	9.6%	-	-	6 079	15.8%	8 894	23.1%	7 091	112.7%	(14.3%)
Other own revenue	5 360	4 049	582	10.9%	598	11.2%	445	11.0%	1 624	40.1%	571	30.8%	(22.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	94 006	83 363	20 903	22.2%	23 805	25.3%	21 272	25.5%	65 980	79.1%	21 121	55.3%	.7%
Employee related costs	41 756	28 271	7 803	18.7%	7 996	19.1%	5 393	19.1%	21 192	75.0%	7 528	52.3%	(28.4%)
Remuneration of councillors	2 740	2 203	806	29.4%	756	27.6%	440	20.0%	2 002	90.9%	502	52.0%	(12.4%)
Debt impairment	3 542	3 542	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 547	11 547	-	-	-	-	-	-	-	-	-	-	-
Finance charges	792	747	35	4.5%	92	11.7%	467	62.4%	594	79.5%	11	3.4%	4 185.2%
Bulk purchases	15 203	17 311	6 850	45.1%	6 872	45.2%	10 721	61.9%	24 444	141.2%	6 732	72.2%	59.3%
Other Materials	-	-	486	-	685	-	389	-	1 560	-	879	-	(55.7%)
Contracted services	2 140	4 641	603	28.2%	955	44.6%	501	10.8%	2 059	44.4%	480	99.9%	4.2%
Transfers and grants	49	73	2 822	5 735.9%	3 473	7 059.8%	2 477	3 377.5%	8 773	11 960.8%	2 796	-	(11.4%)
Other expenditure	16 223	15 026	1 497	9.2%	2 976	18.3%	884	5.9%	5 357	35.6%	2 193	35.0%	(59.7%)
Loss on disposal of PPE	14	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 704)	2 292	12 567		(12 237)		(7 524)		(7 194)		(3 633)		
Transfers recognised - capital	9 654	9 654	10 092	104.5%	8 049	83.4%	-	-	18 141	187.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 950	11 946	22 659		(4 188)		(7 524)		10 947		(3 633)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 950	11 946	22 659		(4 188)		(7 524)		10 947		(3 633)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 950	11 946	22 659		(4 188)		(7 524)		10 947		(3 633)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 950	11 946	22 659		(4 188)		(7 524)		10 947		(3 633)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	9 653	9 654	3 355	34.8%	3 847	39.9%	-	-	7 203	74.6%	-	-	-
National Government	9 653	9 654	3 355	34.8%	3 847	39.9%	-	-	7 203	74.6%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 653	9 654	3 355	34.8%	3 847	39.9%	-	-	7 203	74.6%	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	9 653	9 654	3 355	34.8%	3 847	39.9%	-	-	7 203	74.6%	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	965	965	-	-	1 943	201.3%	-	-	1 943	201.3%	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	965	965	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	1 943	-	-	-	1 943	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 792	5 792	2 290	39.5%	943	16.3%	-	-	3 233	55.8%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 792	5 792	2 290	39.5%	943	16.3%	-	-	3 233	55.8%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 896	2 896	1 066	36.8%	961	33.2%	-	-	2 027	70.0%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2 896	2 896	1 066	36.8%	961	33.2%	-	-	2 027	70.0%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	84 985	82 866	32 652	38.4%	19 010	22.4%	11 888	14.3%	63 550	76.7%	10 820	58.6%	9.9%
Property rates, penalties and collection charges	9 100	12 978	9 550	104.9%	(344)	(3.8%)	(11)	(.1%)	9 195	70.8%	(3)	99.1%	215.6%
Service charges	27 225	28 401	9 150	33.6%	10 068	37.0%	10 793	38.0%	30 011	105.7%	9 819	69.2%	9.9%
Other revenue	7 707	4 049	768	10.0%	952	12.4%	783	19.3%	2 504	61.8%	741	28.0%	5.6%
Government - operating	29 395	26 075	2 815	9.6%	-	-	(0)	-	2 815	10.8%	21	8.2%	(100.5%)
Government - capital	9 655	9 654	10 092	104.5%	8 049	83.4%	-	-	18 141	187.9%	-	92.1%	-
Interest	1 904	1 707	277	14.5%	284	14.9%	323	18.9%	884	51.8%	242	127.0%	33.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 904)	(68 273)	(21 356)	27.1%	(23 841)	30.2%	(26 323)	38.6%	(71 521)	104.8%	(22 334)	74.1%	17.9%
Suppliers and employees	(78 063)	(37 362)	(18 500)	23.7%	(20 275)	26.0%	(22 461)	60.1%	(61 236)	163.9%	(19 384)	63.3%	15.9%
Finance charges	(792)	(15 811)	(35)	4.4%	(92)	11.6%	(468)	3.0%	(595)	3.8%	(9)	3.2%	4 851.8%
Transfers and grants	(49)	(15 100)	(2 822)	5 759.3%	(3 473)	7 088.6%	(3 394)	22.5%	(9 690)	64.2%	(2 941)	-	15.4%
Net Cash from/(used) Operating Activities	6 081	14 593	11 295	185.7%	(4 831)	(79.4%)	(14 435)	(98.9%)	(7 971)	(54.6%)	(11 514)	14.8%	25.4%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 654)	(9 654)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 654)	(9 654)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(9 654)	(9 654)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(300)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(300)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(300)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 873)	4 939	11 295	(291.7%)	(4 831)	124.7%	(14 435)	(292.3%)	(7 971)	(161.4%)	(11 514)	645.4%	25.4%
Cash/cash equivalents at the year begin:	(400)	(1 580)	(1 580)	395.0%	9 715	(2 428.8%)	4 884	(309.1%)	(1 580)	100.0%	14 910	(14.8%)	(67.2%)
Cash/cash equivalents at the year end:	(4 273)	3 359	9 715	(227.4%)	4 884	(114.3%)	(9 551)	(284.3%)	(9 551)	(284.3%)	3 396	219.2%	(381.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 779	5.2%	1 182	3.4%	31 505	91.4%	34 466	56.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	1 343	30.1%	427	9.6%	2 696	60.4%	4 465	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	47	.6%	41	.5%	7 353	98.8%	7 440	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	315	3.3%	207	2.2%	9 117	94.6%	9 639	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	131	4.1%	86	2.7%	2 972	93.2%	3 189	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	7	12.3%	1	1.9%	49	85.8%	58	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	59	2.7%	46	2.0%	2 126	95.3%	2 231	3.6%	-	-	-	-
Total By Income Source	-	-	3 680	6.0%	1 990	3.2%	55 818	90.8%	61 488	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	151	13.2%	157	13.7%	838	73.1%	1 146	1.9%	-	-	-	-
Commercial	-	-	1 072	42.3%	259	10.2%	1 201	47.4%	2 532	4.1%	-	-	-	-
Households	-	-	2 457	4.3%	1 574	2.7%	53 779	93.0%	57 810	94.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	3 680	6.0%	1 990	3.2%	55 818	90.8%	61 488	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 421	12.3%	1 535	13.3%	1 531	13.3%	7 026	61.0%	11 513	56.6%
Bulk Water	58	2.0%	129	4.4%	62	2.1%	2 698	91.6%	2 947	14.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	45	.9%	37	.8%	129	2.6%	4 685	95.7%	4 897	24.1%
Other	-	-	5	.5%	-	-	994	99.5%	998	4.9%
Total	1 523	7.5%	1 705	8.4%	1 723	8.5%	15 403	75.7%	20 355	100.0%

Contact Details

Municipal Manager	Isaac Stadhouer (Acting)	
Financial Manager		053 353 5300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	135 233	116 257	16 929	12.5%	28 559	21.1%	23 479	20.2%	68 967	59.3%	11 861	54.6%	97.9%
Property rates	10 494	10 426	3	-	2	-	(8)	(.1%)	(3)	-	(8)	86.2%	3.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 090	34 810	6 516	15.5%	6 790	16.1%	7 659	22.0%	20 965	60.2%	6 459	55.1%	18.6%
Service charges - water revenue	16 108	9 022	8 438	52.4%	7 159	44.4%	1 098	12.2%	16 695	185.0%	2 246	57.5%	(51.1%)
Service charges - sanitation revenue	6 284	6 284	1 651	26.3%	1 698	27.0%	1 777	28.3%	5 126	81.6%	1 634	75.9%	8.7%
Service charges - refuse revenue	6 172	3 313	1 423	23.1%	1 468	23.8%	1 554	46.9%	4 446	134.2%	1 421	74.1%	9.4%
Service charges - other	-	-	-	-	(25)	-	(87)	-	(112)	-	(14)	-	511.4%
Rental of facilities and equipment	461	347	19	4.1%	69	15.0%	85	24.5%	173	49.9%	27	82.3%	217.1%
Interest earned - external investments	620	90	244	39.3%	6	.9%	9	9.5%	258	286.5%	84	-	(89.7%)
Interest earned - outstanding debtors	629	629	162	25.8%	182	29.0%	227	36.0%	571	90.8%	175	40.1%	29.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 800	5 800	27	.4%	63	.9%	52	.9%	141	2.4%	151	27.9%	(65.6%)
Licences and permits	450	450	(28)	(6.3%)	(126)	(28.1%)	266	59.2%	112	24.8%	236	67.5%	12.9%
Agency services	758	711	236	31.1%	308	40.6%	-	-	543	76.4%	85	56.2%	(100.0%)
Transfers recognised - operational	43 928	43 778	(1 877)	(4.3%)	10 810	24.6%	10 727	24.5%	19 660	44.9%	(771)	40.2%	(1 490.9%)
Other own revenue	438	597	117	26.8%	155	35.4%	120	20.1%	392	65.7%	137	59.3%	(12.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 055	148 652	29 743	17.9%	22 152	13.3%	50 098	33.7%	101 993	68.6%	36 521	60.6%	37.2%
Employee related costs	54 543	44 420	9 620	17.6%	13 574	24.9%	4 307	9.7%	27 502	61.9%	10 026	68.1%	(57.0%)
Remuneration of councillors	3 161	3 480	847	26.8%	1 035	32.8%	359	10.3%	2 242	64.4%	756	62.6%	(52.5%)
Debt impairment	11 159	11 159	-	-	-	-	25 421	227.8%	25 421	227.8%	(457)	(4.1%)	(5 661.1%)
Depreciation and asset impairment	14 307	14 307	-	-	-	-	-	-	-	-	-	-	-
Finance charges	467	261	60	12.9%	51	10.8%	2 470	945.2%	2 581	987.7%	33	-	7 368.6%
Bulk purchases	33 995	33 995	12 991	38.2%	423	1.2%	10 937	32.2%	24 351	71.6%	19 455	106.5%	(43.8%)
Other Materials	-	-	690	-	797	-	480	-	1 967	-	669	45.4%	(28.3%)
Contracted services	1 800	2 500	2 415	134.2%	1 354	75.2%	197	7.9%	3 967	158.7%	441	255.3%	(55.2%)
Transfers and grants	12 942	-	177	1.4%	132	1.0%	-	-	309	-	623	51.6%	(100.0%)
Other expenditure	33 680	38 531	2 941	8.7%	4 786	14.2%	5 926	15.4%	13 653	35.4%	4 976	49.5%	19.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 822)	(32 395)	(12 814)		6 407		(26 620)		(33 026)		(24 660)		
Transfers recognised - capital	32 905	24 197	-	-	-	-	-	-	-	-	2 419	38.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 083	(8 198)	(12 814)		6 407		(26 620)		(33 026)		(22 242)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 083	(8 198)	(12 814)		6 407		(26 620)		(33 026)		(22 242)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 083	(8 198)	(12 814)		6 407		(26 620)		(33 026)		(22 242)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 083	(8 198)	(12 814)		6 407		(26 620)		(33 026)		(22 242)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	27 621	25 821	4 529	16.4%	15 567	56.4%	7 489	29.0%	27 585	106.8%	16 480	85.8%	(54.6%)
National Government	23 587	23 587	2 710	11.5%	13 896	58.9%	5 969	25.3%	22 575	95.7%	11 831	86.5%	(49.6%)
Provincial Government	610	610	817	133.9%	1 457	238.8%	497	81.5%	2 770	454.2%	4 594	90.1%	(89.2%)
District Municipality	-	-	-	-	-	-	1 000	-	1 000	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 197	24 197	3 526	14.6%	15 353	63.4%	7 466	30.9%	26 345	108.9%	16 425	87.3%	(54.5%)
Borrowing	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 624	1 624	1 002	61.7%	214	13.2%	24	1.4%	1 240	76.3%	55	37.6%	(57.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 621	25 821	4 529	16.4%	15 567	56.4%	7 489	29.0%	27 585	106.8%	16 480	85.8%	(54.6%)
Governance and Administration	1 520	320	81	5.4%	214	14.1%	24	7.3%	319	99.5%	-	98.6%	(100.0%)
Executive & Council	1 200	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	160	160	81	50.8%	214	133.6%	24	14.7%	319	199.1%	-	225.3%	(100.0%)
Corporate Services	160	160	-	-	-	-	-	-	-	-	-	9.9%	-
Community and Public Safety	910	610	-	-	-	-	-	-	-	-	-	2.4%	-
Community & Social Services	-	610	-	-	-	-	-	-	-	-	-	.6%	-
Sport And Recreation	610	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 687	9 687	921	9.5%	8 143	84.1%	-	-	9 064	93.6%	8 446	125.2%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 687	9 687	921	9.5%	8 143	84.1%	-	-	9 064	93.6%	8 446	125.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 504	15 204	3 526	22.7%	7 210	46.5%	7 466	49.1%	18 202	119.7%	8 034	72.7%	(7.1%)
Electricity	3 774	3 774	1 326	35.1%	956	25.3%	1 334	35.4%	3 616	95.8%	4 507	389.7%	(70.4%)
Water	7 200	7 200	2 201	30.6%	4 798	66.6%	5 634	78.3%	12 633	175.5%	1 690	43.6%	233.4%
Waste Water Management	4 530	4 230	-	-	1 457	32.2%	497	11.8%	1 954	46.2%	1 837	66.6%	(72.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	154 999	138 496	26 150	16.9%	28 533	18.4%	44 905	32.4%	99 588	71.9%	10 042	51.2%	347.2%
Property rates, penalties and collection charges	9 781	10 426	3 521	36.0%	4 650	47.5%	1 301	12.5%	9 472	90.9%	1 516	75.5%	(14.2%)
Service charges	59 487	60 540	9 430	15.9%	11 757	19.8%	14 226	23.5%	35 412	58.5%	9 783	44.4%	45.4%
Other revenue	8 907	7 823	452	5.1%	701	7.9%	523	6.7%	1 676	21.4%	657	57.1%	(20.4%)
Government - operating	43 280	35 401	13 194	30.5%	6 049	14.0%	14 847	41.9%	34 090	96.3%	(2 163)	126.2%	(786.4%)
Government - capital	32 295	23 587	(717)	(2.2%)	5 117	15.8%	13 773	58.4%	18 172	77.0%	(10)	31.7%	(137 964.2%)
Interest	1 249	719	271	21.7%	259	20.8%	235	32.7%	766	106.5%	259	62.1%	(9.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(180 055)	(136 450)	(32 461)	18.0%	(30 564)	17.0%	(13 140)	9.6%	(76 166)	55.8%	(35 728)	67.2%	(63.2%)
Suppliers and employees	(154 154)	(69 832)	(32 070)	20.8%	(28 441)	18.4%	(10 084)	14.4%	(70 595)	101.1%	(35 168)	79.4%	(71.3%)
Finance charges	(11 159)	(33 500)	(41)	.4%	(77)	.7%	(2 470)	7.4%	(2 588)	7.7%	(41)	1.1%	5 936.3%
Transfers and grants	(14 742)	(33 118)	(351)	2.4%	(2 046)	13.9%	(586)	1.8%	(2 984)	9.0%	(519)	29.5%	13.0%
Net Cash from/(used) Operating Activities	(25 055)	2 047	(6 311)	25.2%	(2 031)	8.1%	31 765	1 552.0%	23 422	1 144.3%	(25 686)	152.0%	(223.7%)
Cash Flow from Investing Activities													
Receipts	22 000	22 000	0	-	-	-	(9 107)	(41.4%)	(9 107)	(41.4%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	(0)	0	-	-	-	-	-	0	(15 200.0%)	-	-	-
Decrease in non-current debtors	22 000	22 000	-	-	-	-	(9 107)	(41.4%)	(9 107)	(41.4%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 719)	(25 821)	(4 258)	11.9%	(45)	.1%	(7 466)	28.9%	(11 769)	45.6%	(12 775)	-	(41.6%)
Capital assets	(35 719)	(25 821)	(4 258)	11.9%	(45)	.1%	(7 466)	28.9%	(11 769)	45.6%	(12 775)	-	(41.6%)
Net Cash from/(used) Investing Activities	(13 719)	(3 821)	(4 258)	31.0%	(45)	.3%	(16 573)	433.7%	(20 875)	546.3%	(12 775)	(80.4%)	29.7%
Cash Flow from Financing Activities													
Receipts	4 519	2 719	1 040	23.0%	-	-	(4)	(.2%)	1 036	38.1%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 500	2 700	1 040	23.1%	-	-	-	-	1 040	38.5%	-	-	-
Increase (decrease) in consumer deposits	19	19	-	-	-	-	(4)	(22.1%)	(4)	(22.1%)	-	-	(100.0%)
Payments	(900)	(900)	-	-	-	-	(213)	23.6%	(213)	23.6%	-	-	(100.0%)
Repayment of borrowing	(900)	(900)	-	-	-	-	(213)	23.6%	(213)	23.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	3 619	1 819	1 040	28.7%	-	-	(217)	(11.9%)	823	45.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(35 155)	45	(9 529)	27.1%	(2 076)	5.9%	14 975	33 310.4%	3 369	7 494.8%	(38 462)	(602.2%)	(138.9%)
Cash/cash equivalents at the year begin:	9 866	9 866	-	-	(9 529)	(96.6%)	(11 606)	(117.6%)	-	-	(20 954)	-	(44.6%)
Cash/cash equivalents at the year end:	(25 289)	9 911	(9 529)	37.7%	(11 606)	45.9%	3 369	34.0%	3 369	34.0%	(59 415)	(602.2%)	(105.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 303	5.3%	1 024	4.2%	584	2.4%	21 462	88.1%	24 372	37.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 585	28.8%	619	11.3%	244	4.4%	3 052	55.5%	5 500	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	461	5.5%	158	1.9%	114	1.4%	7 653	91.3%	8 386	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	683	5.0%	372	2.7%	322	2.4%	12 229	89.9%	13 606	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	592	5.1%	315	2.7%	296	2.5%	10 417	89.6%	11 620	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	76	9.7%	76	9.7%	77	9.8%	552	70.8%	780	1.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	1.4%	19	1.4%	19	1.4%	1 290	95.8%	1 346	2.1%	-	-	-	-
Total By Income Source	4 717	7.2%	2 583	3.9%	1 654	2.5%	56 655	86.4%	65 610	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	346	21.3%	353	21.7%	79	4.9%	850	52.2%	1 628	2.5%	-	-	-	-
Commercial	1 460	18.2%	528	6.6%	307	3.8%	5 742	71.4%	8 037	12.2%	-	-	-	-
Households	2 911	5.2%	1 702	3.0%	1 269	2.3%	50 063	89.5%	55 945	85.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 717	7.2%	2 583	3.9%	1 654	2.5%	56 655	86.4%	65 610	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	856	1.9%	612	1.4%	7 680	17.3%	35 187	79.4%	44 335	88.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	295	86.4%	17	5.0%	3	1.0%	26	7.7%	341	.7%
Auditor-General	40	.7%	-	-	2 689	48.8%	2 778	50.4%	5 506	11.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 191	2.4%	629	1.3%	10 372	20.7%	37 991	75.7%	50 182	100.0%

Contact Details

Municipal Manager	Mr H F Nel	053 298 1810
Financial Manager	Mr Coenie Muller	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	46 735	29 423	12 874	27.5%	16 229	34.7%	12 053	41.0%	41 157	139.9%	10 521	86.4%	14.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	80	35	-	38	-	32	40.2%	105	130.7%	12	150.8%	175.7%
Interest earned - external investments	205	405	158	77.3%	124	60.5%	93	22.9%	375	92.6%	134	154.5%	(30.6%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	50	332	20	40.0%	-	-	180	54.2%	200	60.2%	30	-	500.0%
Transfers recognised - operational	41 807	27 636	12 372	29.6%	13 899	33.2%	10 587	38.3%	36 857	133.4%	10 112	82.8%	4.7%
Other own revenue	4 673	970	290	6.2%	2 169	46.4%	1 162	119.8%	3 620	373.2%	234	116.0%	396.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 073	53 666	10 968	21.9%	11 726	23.4%	12 743	23.7%	35 437	66.0%	10 675	74.0%	19.4%
Employee related costs	28 138	26 838	7 054	25.1%	6 367	22.6%	6 706	25.0%	20 126	75.0%	6 230	83.4%	7.6%
Remuneration of councillors	3 816	3 726	883	23.2%	883	23.2%	1 029	27.6%	2 796	75.0%	834	77.0%	23.4%
Debt impairment	1 005	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 249	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 460	-	47	3.2%	42	2.9%	36	-	125	-	51	11.2%	(28.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	280	201	42	15.1%	70	25.0%	13	6.4%	125	62.3%	45	56.5%	(71.6%)
Contracted services	625	1 250	565	90.5%	477	76.3%	279	22.3%	1 320	105.6%	448	86.7%	(37.8%)
Transfers and grants	2 657	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 077	17 102	2 377	23.6%	3 887	38.6%	4 680	27.4%	10 944	64.0%	3 067	85.2%	52.6%
Loss on disposal of PPE	15	2 300	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 338)	(24 243)	1 906		4 503		(690)		5 720		(154)		
Transfers recognised - capital	-	23 404	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 338)	(839)	1 906		4 503		(690)		5 720		(154)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 338)	(839)	1 906		4 503		(690)		5 720		(154)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 338)	(839)	1 906		4 503		(690)		5 720		(154)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 338)	(839)	1 906		4 503		(690)		5 720		(154)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	-	-	13	-	-	-	327	-	340	-	30	37.2%	976.4%
National Government	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	13	-	-	-	327	-	340	-	-	29.4%	(100.0%)
Capital Expenditure Standard Classification	-	-	13	-	-	-	327	-	340	-	30	37.2%	976.4%
Governance and Administration	-	-	13	-	-	-	327	-	340	-	30	37.2%	976.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	13	-	-	-	327	-	340	-	30	37.2%	976.4%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	44 535	52 422	12 775	28.7%	16 230	36.4%	12 053	23.0%	41 058	78.3%	10 521	77.6%	14.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 523	6 095	245	9.7%	2 206	87.5%	1 374	22.5%	3 825	62.8%	276	29.8%	398.7%
Government - operating	41 807	46 327	12 372	29.6%	13 899	33.2%	10 587	22.9%	36 858	79.6%	10 112	81.7%	4.7%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	205	-	158	77.3%	124	60.5%	93	-	375	-	134	154.8%	(30.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 094)	(80 380)	(34 084)	73.9%	(29 358)	63.7%	(24 763)	30.8%	(88 205)	109.7%	(22 637)	230.5%	9.4%
Suppliers and employees	(43 277)	(80 246)	(34 037)	78.7%	(29 316)	67.7%	(24 726)	30.8%	(88 080)	109.8%	(22 586)	235.8%	9.5%
Finance charges	(160)	(133)	(47)	29.2%	(42)	26.3%	(36)	27.4%	(125)	94.0%	(51)	37.0%	(28.2%)
Transfers and grants	(2 657)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 559)	(27 958)	(21 309)	1 367.2%	(13 128)	842.3%	(12 710)	45.5%	(47 146)	168.6%	(12 116)	112 752.0%	4.9%
Cash Flow from Investing Activities													
Receipts	-	61 317	21 287	-	13 359	-	13 020	21.2%	47 666	77.7%	11 139	7 829.4%	16.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	6 405	2 810	-	263	-	(227)	(3.5%)	2 846	44.4%	256	-	(188.9%)
Decrease in other non-current receivables	-	43 414	8 154	-	8 972	-	16 928	39.0%	34 054	78.4%	9 364	-	80.8%
Decrease (increase) in non-current investments	-	11 498	10 322	-	4 125	-	(3 681)	(32.0%)	10 766	93.6%	1 519	-	(342.3%)
Payments	-	18	(7)	-	(1)	-	-	-	(7)	(40.2%)	-	-	-
Capital assets	-	18	(7)	-	(1)	-	-	-	(7)	(40.2%)	-	-	-
Net Cash from/(used) Investing Activities	-	61 335	21 280	-	13 359	-	13 020	21.2%	47 658	77.7%	11 139	(83 514.0%)	16.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(629)	(712)	(152)	24.1%	(155)	24.7%	(159)	22.3%	(466)	65.4%	-	-	(100.0%)
Repayment of borrowing	(629)	(712)	(152)	24.1%	(155)	24.7%	(159)	22.3%	(466)	65.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(629)	(712)	(152)	24.1%	(155)	24.7%	(159)	22.3%	(466)	65.4%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(2 188)	32 665	(180)	8.2%	75	(3.4%)	151	.5%	46	.1%	(977)	150.3%	(115.4%)
Cash/cash equivalents at the year begin:	2 882	240	240	8.3%	59	2.1%	135	56.2%	240	100.0%	235	8.7%	(42.8%)
Cash/cash equivalents at the year end:	694	32 904	59	8.6%	135	19.4%	285	.9%	285	.9%	(742)	(25.7%)	(138.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	6.8%	83	5.9%	83	5.9%	1 143	81.4%	1 404	100.0%	-	-	-	-
Total By Income Source	95	6.8%	83	5.9%	83	5.9%	1 143	81.4%	1 404	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	83	6.0%	83	5.9%	83	5.9%	1 143	82.1%	1 392	99.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	95.7%	1	4.3%	-	-	-	-	12	.9%	-	-	-	-
Total By Customer Group	95	6.8%	83	5.9%	83	5.9%	1 143	81.4%	1 404	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	1.3%	-	-	-	-	1 600	98.7%	1 622	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	22	1.3%	-	-	-	-	1 600	98.7%	1 622	100.0%

Contact Details

Municipal Manager	Mr N M Jack	053 631 0891
Financial Manager	Mr Bradley F James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MIER (NC081)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	28 304	29 547	9 480	33.5%	7 647	27.0%	6 299	21.3%	23 425	79.3%	5 894	68.3%	6.9%
Property rates	1 397	1 397	1 386	99.2%	0	-	4	.3%	1 390	99.5%	11	64.9%	(65.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2 032	2 016	168	8.3%	248	12.2%	264	13.1%	680	33.7%	231	51.1%	14.6%
Service charges - sanitation revenue	818	1 027	197	24.1%	197	24.1%	198	19.3%	592	57.6%	176	20.6%	12.4%
Service charges - refuse revenue	1 161	1 362	292	25.1%	292	25.2%	294	21.5%	877	64.4%	263	53.7%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 438	1 438	140	9.7%	137	9.5%	379	26.3%	656	45.6%	161	54.6%	135.5%
Interest earned - external investments	600	600	55	9.2%	50	8.4%	50	8.3%	155	25.9%	184	68.9%	(73.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 068	19 821	6 961	36.5%	6 111	32.1%	4 754	24.0%	17 826	89.9%	4 250	71.1%	11.8%
Other own revenue	1 790	1 885	281	15.7%	611	34.1%	357	18.9%	1 249	66.3%	617	487.7%	(42.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	33 243	36 629	5 238	15.8%	6 393	19.2%	8 519	23.3%	20 150	55.0%	5 397	49.1%	57.8%
Employee related costs	11 204	13 148	2 455	21.9%	2 953	26.4%	4 673	35.5%	10 080	76.7%	2 316	63.8%	101.7%
Remuneration of councillors	2 220	2 635	757	34.1%	837	37.7%	916	34.8%	2 511	95.3%	448	81.2%	104.8%
Debt impairment	2 386	2 386	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 824	7 824	-	-	-	-	-	-	-	-	-	-	-
Finance charges	51	326	-	-	7	14.3%	11	3.3%	18	5.5%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	989	838	160	16.2%	254	25.7%	197	23.6%	612	73.0%	331	85.9%	(40.3%)
Contracted services	253	240	52	20.5%	76	29.9%	74	30.7%	201	83.8%	48	68.4%	53.5%
Transfers and grants	1 257	-	208	16.6%	246	19.5%	353	-	807	-	250	42.2%	41.4%
Other expenditure	7 059	9 232	1 606	22.8%	2 020	28.6%	2 336	25.3%	5 962	64.6%	2 005	46.7%	16.5%
Loss on disposal of PPE	-	-	-	-	-	-	(41)	-	(41)	-	-	-	(100.0%)
Surplus/(Deficit)	(4 939)	(7 081)	4 242		1 254		(2 220)		3 275		496		
Transfers recognised - capital	6 780	7 265	484	7.1%	3 700	54.6%	1 331	18.3%	5 516	75.9%	3 982	57.0%	(66.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 841	183	4 726		4 954		(889)		8 791		4 478		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 841	183	4 726		4 954		(889)		8 791		4 478		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 841	183	4 726		4 954		(889)		8 791		4 478		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 841	183	4 726		4 954		(889)		8 791		4 478		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	6 780	7 265	552	8.1%	4 219	62.2%	1 518	20.9%	6 288	86.6%	4 540	68.7%	(66.6%)
National Government	6 780	7 265	552	8.1%	4 219	62.2%	1 518	20.9%	6 288	86.6%	4 540	68.7%	(66.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6 780	7 265	552	8.1%	4 219	62.2%	1 518	20.9%	6 288	86.6%	4 540	68.7%	(66.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 780	7 265	552	8.1%	4 219	62.2%	1 518	20.9%	6 288	86.6%	4 540	68.7%	(66.6%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	100	-	-	-	100	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	100	-	-	-	100	-	-	-	-
Trading Services	6 780	7 265	552	8.1%	4 118	60.7%	1 518	20.9%	6 188	85.2%	4 540	68.7%	(66.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	685.6%	-
Waste Water Management	4 126	364	-	-	-	-	91	24.9%	91	24.9%	1 206	33.1%	(92.5%)
Waste Management	2 654	6 900	552	20.8%	4 118	155.2%	1 427	20.7%	6 097	88.4%	3 334	92.1%	(57.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	31 170	32 502	11 877	38.1%	8 250	26.5%	20 028	61.6%	40 154	123.5%	10 568	73.3%	89.5%
Property rates, penalties and collection charges	603	603	38	6.3%	167	27.7%	420	69.7%	625	103.7%	197	68.0%	113.0%
Service charges	890	890	99	11.1%	152	17.1%	3 517	395.2%	3 768	423.4%	145	16.5%	2 317.9%
Other revenue	3 229	3 324	460	14.3%	383	11.9%	2 942	88.5%	3 785	113.9%	934	220.1%	214.9%
Government - operating	19 068	19 821	9 280	48.7%	5 158	27.1%	4 630	23.4%	19 068	96.2%	5 291	77.9%	(12.5%)
Government - capital	6 780	7 265	2 000	29.5%	2 390	35.3%	8 518	117.3%	12 908	177.7%	4 000	65.3%	113.0%
Interest	600	600	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 483)	(24 280)	(7 253)	32.3%	(6 187)	27.5%	(10 515)	43.3%	(23 955)	98.7%	(7 764)	78.7%	35.4%
Suppliers and employees	(21 175)	(24 229)	(7 226)	34.1%	(6 142)	29.0%	(10 341)	42.7%	(23 709)	97.9%	(7 695)	78.9%	34.4%
Finance charges	(51)	(51)	(2)	3.2%	(18)	35.6%	(11)	21.2%	(30)	59.9%	-	-	(100.0%)
Transfers and grants	(1 257)	-	(25)	2.0%	(28)	2.2%	(163)	-	(216)	-	(69)	81.0%	135.9%
Net Cash from/(used) Operating Activities	8 687	8 222	4 624	53.2%	2 062	23.7%	9 513	115.7%	16 200	197.0%	2 804	66.3%	239.3%
Cash Flow from Investing Activities													
Receipts	-	-	(3 667)	-	1 642	-	(7 803)	-	(9 828)	-	1 232	-	(733.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 667)	-	1 642	-	(7 803)	-	(9 828)	-	1 232	-	(733.2%)
Payments	(6 780)	(7 265)	(244)	3.6%	(4 219)	62.2%	(1 518)	20.9%	(5 981)	82.3%	(3 947)	69.6%	(61.5%)
Capital assets	(6 780)	(7 265)	(244)	3.6%	(4 219)	62.2%	(1 518)	20.9%	(5 981)	82.3%	(3 947)	69.6%	(61.5%)
Net Cash from/(used) Investing Activities	(6 780)	(7 265)	(3 911)	57.7%	(2 577)	38.0%	(9 320)	128.3%	(15 809)	217.6%	(2 715)	76.0%	243.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275)	(275)	(50)	18.0%	(92)	33.2%	(46)	16.6%	(187)	67.8%	(100)	20.0%	(54.3%)
Repayment of borrowing	(275)	(275)	(50)	18.0%	(92)	33.2%	(46)	16.6%	(187)	67.8%	(100)	20.0%	(54.3%)
Net Cash from/(used) Financing Activities	(275)	(275)	(50)	18.0%	(92)	33.2%	(46)	16.6%	(187)	67.8%	(100)	20.0%	(54.3%)
Net Increase/(Decrease) in cash held	1 631	682	663	40.7%	(606)	(37.2%)	147	21.5%	204	29.9%	(11)	7.4%	(1 406.3%)
Cash/cash equivalents at the year begin:	2 214	2 214	53	2.4%	717	32.4%	111	5.0%	53	2.4%	396	-	(72.0%)
Cash/cash equivalents at the year end:	3 845	2 896	717	18.6%	111	2.9%	258	8.9%	258	8.9%	385	17.4%	(33.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	201	11.4%	68	3.9%	-	-	1 486	84.7%	1 755	30.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	0	-	0	-	450	31.0%	1 000	68.9%	1 451	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	99	9.1%	48	4.4%	0	-	941	86.5%	1 088	18.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	141	10.3%	69	5.0%	0	-	1 161	84.7%	1 371	23.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	76	27.4%	24	8.6%	-	-	178	63.9%	278	4.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(223)	133.9%	-	-	-	-	56	(33.9%)	(167)	(2.9%)	-	-	-	-
Total By Income Source	293	5.1%	209	3.6%	450	7.8%	4 823	83.5%	5 775	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(36)	(27.8%)	3	2.7%	17	13.0%	145	112.1%	130	2.2%	-	-	-	-
Commercial	2	.1%	29	1.9%	383	25.6%	1 080	72.3%	1 494	25.9%	-	-	-	-
Households	334	8.0%	177	4.3%	51	1.2%	3 588	86.5%	4 149	71.8%	-	-	-	-
Other	(6)	(194.4%)	-	-	-	-	10	294.4%	3	.1%	-	-	-	-
Total By Customer Group	293	5.1%	209	3.6%	450	7.8%	4 823	83.5%	5 775	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	778	100.0%	778	7.9%
Trade Creditors	402	11.1%	57	1.6%	14	.4%	3 133	86.9%	3 606	36.6%
Auditor-General	67	1.2%	616	11.3%	117	2.1%	4 662	85.4%	5 462	55.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	468	4.8%	673	6.8%	131	1.3%	8 573	87.1%	9 845	100.0%

Contact Details

Municipal Manager	Mr J.Willemse(acting)	054 531 0019
Financial Manager	Mr Elrico N Mouton (acting)	054 531 0019

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	177 582	167 887	105 001	59.1%	30 683	17.3%	48 361	28.8%	184 046	109.6%	37 133	85.0%	30.2%
Property rates	24 019	20 485	44 069	183.5%	(297)	(1.2%)	150	.7%	43 923	214.4%	165	90.0%	(8.8%)
Property rates - penalties and collection charges	2 200	2 200	8 466	384.8%	(4 489)	(204.0%)	-	-	3 977	180.8%	431	74.8%	(100.0%)
Service charges - electricity revenue	54 265	65 200	20 063	37.0%	10 877	20.0%	20 966	32.2%	51 906	79.6%	22 971	94.1%	(8.7%)
Service charges - water revenue	11 555	7 815	3 727	32.3%	2 384	20.6%	4 115	52.7%	10 226	130.9%	4 877	96.9%	(15.6%)
Service charges - sanitation revenue	7 975	5 600	2 668	33.4%	1 327	16.6%	1 993	35.6%	5 988	106.9%	2 495	82.4%	(20.1%)
Service charges - refuse revenue	5 093	3 000	1 842	36.2%	923	18.1%	1 394	46.5%	4 159	138.6%	1 735	89.7%	(19.7%)
Service charges - other	-	-	(112)		-		-		(112)		-	-	-
Rental of facilities and equipment	183	262	118	64.6%	31	16.9%	59	22.5%	208	79.5%	49	86.1%	21.2%
Interest earned - external investments	120	200	5	3.8%	43	35.9%	102	50.8%	149	74.7%	61	62.8%	66.2%
Interest earned - outstanding debtors	7 800	11 000	(4 157)	(53.3%)	5 652	72.5%	2 886	26.2%	4 381	39.8%	819	61.7%	252.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	94	97	23	24.9%	17	17.8%	24	25.2%	65	66.7%	19	58.8%	29.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	982	-	(100.0%)
Agency services	8 083	422	2 168	26.8%	983	12.2%	1 382	327.8%	4 532	1 075.3%	695	56.2%	98.6%
Transfers recognised - operational	55 402	50 712	26 033	47.0%	13 113	23.7%	14 795	29.2%	53 941	106.4%	1 676	78.6%	783.0%
Other own revenue	794	895	88	11.1%	120	15.1%	95	10.6%	303	33.9%	158	61.4%	(40.3%)
Gains on disposal of PPE	-	-	-	-	-	-	400	-	400	-	-	-	(100.0%)
Operating Expenditure	180 012	180 158	49 622	27.6%	23 469	13.0%	52 916	29.4%	126 006	69.9%	40 640	64.6%	30.2%
Employee related costs	72 451	86 798	20 571	28.4%	18 690	25.8%	20 878	24.1%	60 138	69.3%	17 686	76.4%	18.0%
Remuneration of councillors	4 937	6 496	1 297	26.3%	915	18.5%	1 475	22.7%	3 687	56.8%	411	46.6%	259.2%
Debt impairment	16 500	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 820	-	1 104	60.7%	3 799	208.7%	2 034	-	6 938	-	159	8.8%	1 181.4%
Bulk purchases	50 350	46 600	13 836	27.5%	(8 617)	(17.1%)	15 755	33.8%	20 975	45.0%	12 033	87.0%	30.9%
Other Materials	2 140	2 094	234	10.9%	506	23.7%	696	33.2%	1 436	68.6%	1 005	72.4%	(30.8%)
Contracted services	8 605	13 960	4 102	47.7%	2 671	31.0%	3 914	28.0%	10 687	76.6%	2 334	53.5%	67.7%
Transfers and grants	5 749	7 329	3 903	67.9%	1 603	27.9%	3 092	42.2%	8 597	117.3%	758	41.2%	308.0%
Other expenditure	17 460	16 882	4 574	26.2%	3 902	22.3%	5 072	30.0%	13 548	80.3%	6 254	86.9%	(18.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 430)	(12 270)	55 379		7 214		(4 554)		58 039		(3 506)		
Transfers recognised - capital	24 214	24 214	2 202	9.1%	7 517	31.0%	5 500	22.7%	15 219	62.9%	1 488	95.1%	269.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 784	11 944	57 581		14 731		946		73 258		(2 018)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 784	11 944	57 581		14 731		946		73 258		(2 018)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 784	11 944	57 581		14 731		946		73 258		(2 018)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 784	11 944	57 581		14 731		946		73 258		(2 018)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	21 784	23 784	1 035	4.8%	1 995	9.2%	10 380	43.6%	13 410	56.4%	1 365	77.0%	660.6%
National Government	21 784	22 984	1 035	4.8%	1 995	9.2%	10 380	45.2%	13 410	58.3%	499	72.4%	1 980.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	82	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 784	22 984	1 035	4.8%	1 995	9.2%	10 380	45.2%	13 410	58.3%	581	75.3%	1 686.2%
Borrowing	-	800	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	784	134.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 784	23 784	1 035	4.8%	1 995	9.2%	10 380	43.6%	13 410	56.4%	1 365	77.0%	660.6%
Governance and Administration	-	800	19	-	45	-	212	26.5%	276	34.6%	600	163.8%	(64.6%)
Executive & Council	-	-	-	-	-	-	3	-	3	-	33	62.0%	(91.9%)
Budget & Treasury Office	-	800	4	-	43	-	169	21.1%	216	27.0%	545	181.9%	(69.0%)
Corporate Services	-	-	16	-	2	-	41	-	58	-	22	107.1%	88.5%
Community and Public Safety	-	-	-	-	-	-	270	-	270	-	94	1 342.0%	188.9%
Community & Social Services	-	-	-	-	-	-	270	-	270	-	11	21.4%	2 284.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	82	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	300	3 874	652	217.4%	1 271	423.6%	106	2.7%	2 029	52.4%	244	96.6%	(56.7%)
Planning and Development	-	3 574	120	-	-	-	-	-	120	3.4%	58	316.2%	(100.0%)
Road Transport	300	300	532	177.2%	1 271	423.6%	106	35.3%	1 908	636.1%	186	96.8%	(43.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 911	19 111	364	2.0%	680	3.8%	9 792	51.2%	10 835	56.7%	427	60.6%	2 193.8%
Electricity	-	-	-	-	35	-	55	-	90	-	163	59.1%	(66.3%)
Water	17 911	19 111	343	1.9%	362	2.0%	9 717	50.8%	10 421	54.5%	264	60.2%	3 581.6%
Waste Water Management	-	-	21	-	82	-	20	-	122	-	-	1.1%	(100.0%)
Waste Management	-	-	-	-	202	-	-	-	202	-	-	-	-
Other	3 574	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	201 796	192 786	116 623	57.8%	47 651	23.6%	53 538	27.8%	217 812	113.0%	40 679	76.0%	31.6%
Property rates, penalties and collection charges	26 219	22 685	61 135	233.2%	(4 825)	(18.4%)	150	.7%	56 460	248.9%	2 465	89.6%	(93.9%)
Service charges	78 888	82 300	28 800	36.5%	23 761	30.1%	28 468	34.6%	81 030	98.5%	15 307	45.8%	86.0%
Other revenue	9 154	1 675	2 605	28.5%	1 440	15.7%	1 636	97.7%	5 681	339.2%	2 365	75.9%	(30.8%)
Government - operating	55 402	50 712	26 033	47.0%	13 113	23.7%	14 795	29.2%	53 941	106.4%	16 590	105.8%	(10.8%)
Government - capital	24 214	24 214	2 202	9.1%	7 517	31.0%	5 500	22.7%	15 219	62.9%	1 421	94.9%	287.2%
Interest	7 920	11 200	(4 153)	(52.4%)	6 645	83.9%	2 988	26.7%	5 480	48.9%	2 528	80.7%	18.2%
Dividends	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Payments	(163 512)	(175 632)	(49 890)	30.5%	(95 004)	58.1%	(52 992)	30.2%	(197 885)	112.7%	(59 824)	142.4%	(11.4%)
Suppliers and employees	(155 944)	(168 303)	(44 882)	28.8%	(86 979)	55.8%	(47 866)	28.4%	(179 727)	106.8%	(57 046)	158.4%	(16.1%)
Finance charges	(1 820)	(0)	(1 104)	60.7%	(3 812)	209.4%	(2 034)	67 811 933.3%	(6 951)	231 686 633.3%	(321)	17.7%	533.3%
Transfers and grants	(5 749)	(7 329)	(3 903)	67.9%	(4 213)	73.3%	(3 092)	42.2%	(11 208)	152.9%	(2 457)	54.2%	25.9%
Net Cash from/(used) Operating Activities	38 284	17 154	66 733	174.3%	(47 353)	(123.7%)	546	3.2%	19 927	116.2%	(19 145)	(14.6%)	(102.9%)
Cash Flow from Investing Activities													
Receipts	-	3 591	(1 326)	-	11 729	-	570	15.9%	10 974	305.6%	146	(6.1%)	289.3%
Proceeds on disposal of PPE	-	-	-	-	-	-	400	-	400	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	(1 326)	-	11 974	-	39	-	10 688	-	146	(6.2%)	(73.1%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	3 591	-	-	(245)	-	131	3.6%	(114)	(3.2%)	-	-	(100.0%)
Payments	(36 883)	(1 536)	269	(.7%)	116 242	(315.2%)	(9 554)	622.0%	106 957	(6 963.2%)	(1 365)	84.4%	600.1%
Capital assets	(36 883)	(1 536)	269	(.7%)	116 242	(315.2%)	(9 554)	622.0%	106 957	(6 963.2%)	(1 365)	84.4%	600.1%
Net Cash from/(used) Investing Activities	(36 883)	2 055	(1 057)	2.9%	127 972	(347.0%)	(8 984)	(437.3%)	117 931	5 740.1%	(1 218)	67.5%	637.4%
Cash Flow from Financing Activities													
Receipts	-	1 401	(1 743)	-	(4 606)	-	15	1.1%	(6 333)	(452.1%)	-	-	(100.0%)
Short term loans	-	-	-	-	1 255	-	-	-	1 255	-	-	-	-
Borrowing long term/refinancing	-	1 311	(1 759)	-	(4 245)	-	-	-	(6 005)	(457.9%)	-	-	-
Increase (decrease) in consumer deposits	-	89	17	-	(1 615)	-	15	17.1%	(1 583)	(1 769.6%)	-	-	(100.0%)
Payments	-	(506)	2 198	-	(6 681)	-	-	-	(4 483)	885.8%	(3)	-	(100.0%)
Repayment of borrowing	-	(506)	2 198	-	(6 681)	-	-	-	(4 483)	885.8%	(3)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	895	455	-	(11 287)	-	15	1.7%	(10 816)	(1 208.9%)	(3)	(4.2%)	(592.5%)
Net Increase/(Decrease) in cash held	1 401	20 103	66 132	4 720.7%	69 332	4 949.2%	(8 423)	(41.9%)	127 041	631.9%	(20 366)	(56.7%)	(58.6%)
Cash/cash equivalents at the year begin:	3 335	4 412	-	-	66 132	1 983.2%	135 464	3 070.6%	-	-	(10 773)	-	(1 357.4%)
Cash/cash equivalents at the year end:	4 735	24 515	66 132	1 396.5%	135 464	2 860.6%	127 041	518.2%	127 041	518.2%	(31 140)	(56.7%)	(508.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	92	.2%	3 554	6.4%	11 372	20.6%	40 234	72.8%	55 253	91.7%
Bulk Water	274	73.8%	-	-	-	-	97	26.2%	371	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 010	49.3%	173	8.4%	241	11.7%	625	30.5%	2 049	3.4%
Auditor-General	-	-	-	-	-	-	2 559	100.0%	2 559	4.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 376	2.3%	3 727	6.2%	11 613	19.3%	43 516	72.2%	60 232	100.0%

Contact Details

Municipal Manager	A. Vosloo	054 431 6300
Financial Manager	Mr Segomotso Seekus	054 431 6300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: //KHARA HAIS (NC083)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	592 920	600 174	150 263	25.3%	142 929	24.1%	143 983	24.0%	437 174	72.8%	134 621	79.5%	7.0%
Property rates	75 488	78 693	28 419	37.6%	17 306	22.9%	16 176	20.6%	61 900	78.7%	14 940	79.7%	8.3%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	247 425	253 027	61 744	25.0%	66 565	26.9%	71 480	28.2%	199 788	79.0%	64 409	82.4%	11.0%
Service charges - water revenue	48 709	48 401	11 063	22.7%	12 759	26.2%	16 558	34.2%	40 380	83.4%	15 467	87.3%	7.1%
Service charges - sanitation revenue	30 739	33 127	8 125	26.4%	8 347	27.2%	8 226	24.8%	24 698	74.6%	7 622	77.2%	7.9%
Service charges - refuse revenue	29 108	29 098	7 405	25.4%	6 617	22.7%	6 607	22.7%	20 629	70.9%	7 481	77.5%	(11.7%)
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	9 531	7 467	2 079	21.8%	1 652	17.3%	2 561	34.3%	6 292	84.3%	1 905	67.7%	34.4%
Interest earned - external investments	600	580	70	11.6%	72	12.0%	747	128.8%	889	153.2%	209	118.3%	257.9%
Interest earned - outstanding debtors	2 400	3 000	699	29.1%	789	32.9%	913	30.4%	2 401	80.0%	670	76.1%	36.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	431	521	87	20.1%	148	34.3%	144	27.7%	379	72.7%	109	80.1%	32.5%
Licences and permits	1 612	1 523	392	24.3%	345	21.4%	404	26.5%	1 140	74.9%	454	80.8%	(11.0%)
Agency services	3 450	3 450	930	26.9%	995	28.8%	1 007	29.2%	2 931	85.0%	966	81.2%	4.2%
Transfers recognised - operational	73 268	68 135	26 762	36.5%	22 031	30.1%	16 169	23.7%	64 962	95.3%	17 895	79.2%	(9.6%)
Other own revenue	10 149	12 221	2 384	23.5%	2 719	26.8%	2 467	20.2%	7 570	61.9%	2 007	86.8%	22.9%
Gains on disposal of PPE	60 010	60 932	104	.2%	2 586	4.3%	526	.9%	3 216	5.3%	486	47.6%	8.1%
Operating Expenditure	595 000	607 850	131 817	22.2%	148 311	24.9%	140 541	23.1%	420 669	69.2%	154 015	70.9%	(8.7%)
Employee related costs	172 654	204 706	47 130	27.3%	57 855	33.5%	48 111	23.5%	153 096	74.8%	45 485	72.2%	5.8%
Remuneration of councillors	8 540	8 133	1 877	22.0%	1 877	22.0%	2 183	26.8%	5 937	73.0%	1 784	66.6%	22.4%
Debt impairment	2 000	5 000	-	-	1 000	50.0%	583	11.7%	1 583	31.7%	-	-	(100.0%)
Depreciation and asset impairment	108 519	108 519	27 130	25.0%	27 130	25.0%	27 210	25.1%	81 469	75.1%	46 131	75.0%	(41.0%)
Finance charges	13 436	7 706	821	6.1%	356	2.6%	2 793	36.2%	3 970	51.5%	3 719	57.2%	(24.9%)
Bulk purchases	175 164	175 164	37 607	21.5%	36 337	20.7%	39 194	22.4%	113 138	64.6%	34 005	76.3%	15.3%
Other Materials	18 758	16 308	1 485	7.9%	3 473	18.5%	2 531	15.5%	7 489	45.9%	-	-	(100.0%)
Contracted services	12 413	8 748	1 090	8.8%	2 196	17.7%	1 307	14.9%	4 592	52.5%	2 100	38.6%	(37.8%)
Transfers and grants	21 597	21 490	3 375	15.6%	4 034	18.7%	3 758	17.5%	11 167	52.0%	6 182	79.6%	(39.2%)
Other expenditure	61 920	52 076	11 302	18.3%	14 055	22.7%	12 871	24.7%	38 228	73.4%	14 607	77.2%	(11.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 080)	(7 676)	18 445		(5 382)		3 442		16 505		(19 394)		
Transfers recognised - capital	25 835	27 043	227	.9%	1 346	5.2%	37	.1%	1 610	6.0%	10 609	59.3%	(99.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 755	19 367	18 672		(4 036)		3 478		18 115		(8 785)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	23 755	19 367	18 672		(4 036)		3 478		18 115		(8 785)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 755	19 367	18 672		(4 036)		3 478		18 115		(8 785)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 755	19 367	18 672		(4 036)		3 478		18 115		(8 785)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	36 251	51 098	3 044	8.4%	2 223	6.1%	3 269	6.4%	8 536	16.7%	16 055	54.7%	(79.6%)
National Government	25 835	20 996	713	2.8%	664	2.6%	1 406	6.7%	2 783	13.3%	11 155	88.8%	(87.4%)
Provincial Government	-	5 391	-	-	536	-	1 129	20.9%	1 665	30.9%	2 664	36.1%	(57.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	590	-	-	-	-	-	-	-	-	-	23.2%	-
Transfers recognised - capital	25 835	26 977	713	2.8%	1 200	4.6%	2 536	9.4%	4 448	16.5%	13 819	69.1%	(81.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 416	24 120	2 331	22.4%	1 023	9.8%	733	3.0%	4 088	16.9%	2 236	8.3%	(67.2%)
Public contributions and donations	-	1	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 251	51 098	3 044	8.4%	2 223	6.1%	3 269	6.4%	8 536	16.7%	16 055	54.7%	(79.6%)
Governance and Administration	3 100	9 129	579	18.7%	209	6.8%	1 004	11.0%	1 792	19.6%	514	81.5%	95.3%
Executive & Council	1 500	6 035	-	-	-	-	259	4.3%	259	4.3%	-	5.1%	(100.0%)
Budget & Treasury Office	500	8	-	-	-	-	8	100.0%	8	100.0%	-	100.0%	(100.0%)
Corporate Services	1 100	3 085	579	52.7%	209	19.0%	737	23.9%	1 525	49.4%	514	105.0%	43.3%
Community and Public Safety	16 318	800	35	.2%	84	.5%	15	1.9%	134	16.8%	2 095	84.0%	(99.3%)
Community & Social Services	-	17	-	-	-	-	-	-	-	-	3	1.8%	(100.0%)
Sport And Recreation	16 318	711	23	.1%	82	.5%	3	.4%	108	15.2%	2 090	96.2%	(99.9%)
Public Safety	-	72	12	-	2	-	12	16.6%	26	35.8%	2	5.1%	642.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 725	6 418	15	.9%	125	7.3%	794	12.4%	934	14.6%	2 043	61.6%	(61.1%)
Planning and Development	-	6 320	-	-	42	-	517	8.2%	560	8.9%	104	21.0%	395.4%
Road Transport	1 725	98	15	.9%	83	4.8%	277	283.9%	375	383.9%	1 939	63.4%	(85.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 108	34 752	2 415	16.0%	1 769	11.7%	1 456	4.2%	5 640	16.2%	11 403	50.1%	(87.2%)
Electricity	13 366	17 711	-	-	782	5.8%	1 310	7.4%	2 092	11.8%	1 281	43.7%	2.3%
Water	1 743	15 275	2 415	138.6%	987	56.6%	146	1.0%	3 548	23.2%	8 140	47.7%	(98.2%)
Waste Water Management	-	1 765	-	-	-	-	-	-	-	-	1 955	66.9%	(100.0%)
Waste Management	-	1	-	-	-	-	-	-	-	-	27	93.7%	(100.0%)
Other	-	-	-	-	36	-	-	-	36	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	557 246	559 704	135 286	24.3%	131 923	23.7%	140 681	25.1%	407 890	72.9%	138 213	74.9%	1.8%
Property rates, penalties and collection charges	75 488	73 612	28 311	37.5%	17 281	22.9%	15 590	21.2%	61 182	83.1%	14 890	76.6%	4.7%
Service charges	355 982	363 653	73 751	20.7%	84 799	23.8%	105 382	29.0%	263 931	72.6%	89 223	74.0%	18.1%
Other revenue	23 673	23 682	5 361	22.6%	5 563	23.5%	1 743	7.4%	12 667	53.5%	4 844	97.1%	(64.0%)
Government - operating	73 268	68 135	26 867	36.7%	22 074	30.1%	16 269	23.9%	65 210	95.7%	17 769	79.2%	(8.4%)
Government - capital	25 835	27 043	227	.9%	1 346	5.2%	37	.1%	1 610	6.0%	10 609	59.3%	(99.7%)
Interest	3 000	3 580	769	25.6%	861	28.7%	1 659	46.4%	3 290	91.9%	879	83.4%	88.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(564 021)	(545 218)	(132 016)	23.4%	(119 231)	21.1%	(110 342)	20.2%	(361 588)	66.3%	(133 549)	78.8%	(17.4%)
Suppliers and employees	(528 988)	(516 023)	(127 820)	24.2%	(114 841)	21.7%	(103 791)	20.1%	(346 452)	67.1%	(123 647)	79.5%	(16.1%)
Finance charges	(13 436)	(7 706)	(821)	6.1%	(356)	2.6%	(2 793)	36.2%	(3 970)	51.5%	(3 719)	57.2%	(24.9%)
Transfers and grants	(21 597)	(21 490)	(3 375)	15.6%	(4 034)	18.7%	(3 758)	17.5%	(11 167)	52.0%	(6 182)	79.6%	(39.2%)
Net Cash from/(used) Operating Activities	(6 775)	14 486	3 270	(48.3%)	12 693	(187.3%)	30 339	209.4%	46 302	319.6%	4 665	50.0%	550.4%
Cash Flow from Investing Activities													
Receipts	60 016	60 939	104	.2%	2 590	4.3%	526	.9%	3 220	5.3%	482	43.6%	9.1%
Proceeds on disposal of PPE	60 010	60 932	104	.2%	2 586	4.3%	526	.9%	3 216	5.3%	486	47.6%	8.1%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	7	(0)	(7.1%)	4	69.1%	1	8.0%	4	62.4%	(0)	(8 883.6%)	(317.9%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(4)	(38.9%)	(100.0%)
Payments	(36 251)	(51 098)	(3 034)	8.4%	(2 223)	6.1%	(3 244)	6.3%	(8 501)	16.6%	(16 021)	54.7%	(79.8%)
Capital assets	(36 251)	(51 098)	(3 034)	8.4%	(2 223)	6.1%	(3 244)	6.3%	(8 501)	16.6%	(16 021)	54.7%	(79.8%)
Net Cash from/(used) Investing Activities	23 765	9 841	(2 931)	(12.3%)	367	1.5%	(2 718)	(27.6%)	(5 281)	(53.7%)	(15 538)	61.9%	(82.5%)
Cash Flow from Financing Activities													
Receipts	500	2 000	447	89.4%	3 153	630.6%	1 059	52.9%	4 659	232.9%	283	81.6%	274.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	2 000	447	89.4%	3 153	630.6%	1 059	52.9%	4 659	232.9%	283	81.6%	274.2%
Payments	(16 430)	(16 430)	(3 594)	21.9%	(1 681)	10.2%	(4 302)	26.2%	(9 578)	58.3%	(4 266)	64.0%	.8%
Repayment of borrowing	(16 430)	(16 430)	(3 594)	21.9%	(1 681)	10.2%	(4 302)	26.2%	(9 578)	58.3%	(4 266)	64.0%	.8%
Net Cash from/(used) Financing Activities	(15 930)	(14 430)	(3 148)	19.8%	1 472	(9.2%)	(3 243)	22.5%	(4 919)	34.1%	(3 983)	62.0%	(18.6%)
Net Increase/(Decrease) in cash held	1 060	9 897	(2 808)	(264.9%)	14 532	1 371.0%	24 377	246.3%	36 101	364.8%	(14 857)	(57.0%)	(264.1%)
Cash/cash equivalents at the year begin:	5 940	(4 897)	(4 897)	(82.4%)	(7 705)	(129.7%)	6 827	(139.4%)	(4 897)	100.0%	9 707	100.0%	(29.7%)
Cash/cash equivalents at the year end:	7 000	5 000	(7 705)	(110.1%)	6 827	97.5%	31 204	624.1%	31 204	624.1%	(5 150)	(86.7%)	(706.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 642	35.8%	1 176	9.1%	626	4.8%	6 531	50.3%	12 975	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 850	86.1%	1 385	8.0%	120	.7%	893	5.2%	17 248	22.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 557	42.5%	381	3.6%	299	2.8%	5 481	51.1%	10 718	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 849	35.5%	340	6.5%	244	4.7%	2 771	53.3%	5 204	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 681	22.3%	512	6.8%	488	6.5%	4 844	64.4%	7 525	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	268	17.9%	205	13.7%	181	12.1%	841	56.2%	1 495	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 616	24.7%	2 125	9.4%	1 439	6.3%	13 550	59.6%	22 730	29.2%	-	-	-	-
Total By Income Source	33 463	43.0%	6 125	7.9%	3 396	4.4%	34 911	44.8%	77 895	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 770	58.7%	1 545	24.0%	142	2.2%	969	15.1%	6 425	8.2%	-	-	-	-
Commercial	15 220	68.2%	1 004	4.5%	492	2.2%	5 615	25.1%	22 331	28.7%	-	-	-	-
Households	13 112	31.7%	3 180	7.7%	2 352	5.7%	22 774	55.0%	41 419	53.2%	-	-	-	-
Other	1 361	17.6%	395	5.1%	410	5.3%	5 554	71.9%	7 719	9.9%	-	-	-	-
Total By Customer Group	33 463	43.0%	6 125	7.9%	3 396	4.4%	34 911	44.8%	77 895	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 777	12.0%	2 350	10.2%	2 423	10.5%	15 535	67.3%	23 084	71.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 903	98.8%	-	-	-	-	105	1.2%	9 008	28.1%
Total	11 679	36.4%	2 350	7.3%	2 423	7.5%	15 640	48.7%	32 092	100.0%

Contact Details

Municipal Manager	Mr Dalixolo Eric Ngxanga	054 338 7001
Financial Manager	Gaylene Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	38 569	41 451	21 492	55.7%	11 229	29.1%	2 151	5.2%	34 872	84.1%	3 290	73.3%	(34.6%)
Property rates	3 354	3 854	3 922	116.9%	90	2.7%	90	2.3%	4 102	106.4%	40	9.3%	123.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 305	4 375	1 120	26.0%	1 067	24.8%	771	17.6%	2 958	67.6%	918	69.5%	(16.1%)
Service charges - sanitation revenue	1 717	1 978	495	28.9%	493	28.7%	331	16.7%	1 319	66.7%	310	67.6%	6.8%
Service charges - refuse revenue	2 435	2 720	679	27.9%	681	27.9%	455	16.7%	1 815	66.7%	431	66.6%	5.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	545	527	144	26.4%	143	26.3%	95	18.1%	382	72.5%	1 020	1 741.5%	(90.7%)
Interest earned - external investments	44	76	-	-	-	-	38	50.0%	38	50.0%	-	28.7%	(100.0%)
Interest earned - outstanding debtors	176	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	-	10	295.5%	19	553.8%	12	-	42	-	11	253.4%	12.6%
Licences and permits	3	53	2	73.6%	4	155.5%	1	2.5%	7	13.3%	3	3.8%	(51.1%)
Agency services	987	1 897	388	39.3%	350	35.4%	238	12.5%	975	51.4%	195	-	22.1%
Transfers recognised - operational	24 119	24 708	12 226	50.7%	6 570	27.2%	-	-	18 796	76.1%	-	63.5%	-
Other own revenue	883	1 264	2 506	284.0%	1 812	205.3%	120	9.5%	4 438	351.2%	363	1 196.9%	(66.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	55 478	61 695	8 809	15.9%	9 215	16.6%	5 940	9.6%	23 964	38.8%	3 526	45.3%	68.5%
Employee related costs	19 433	16 642	3 727	19.2%	4 643	23.9%	2 679	16.1%	11 049	66.4%	2 326	53.0%	15.2%
Remuneration of councillors	2 305	2 316	379	16.4%	377	16.4%	440	19.0%	1 195	51.6%	247	52.7%	77.7%
Debt impairment	5 222	8 222	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 136	10 902	-	-	303	5.9%	-	-	303	2.8%	-	-	-
Finance charges	616	539	193	31.3%	342	55.5%	-	-	535	99.3%	-	24.6%	-
Bulk purchases	953	1 168	356	37.3%	228	23.9%	234	20.0%	817	70.0%	-	63.2%	(100.0%)
Other Materials	3 297	2 218	947	28.7%	137	4.2%	324	14.6%	1 408	63.5%	57	7.6%	472.1%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 019	2 742	-	-	462	22.9%	491	17.9%	954	34.8%	-	-	(100.0%)
Other expenditure	16 496	16 947	3 207	19.4%	2 723	16.5%	1 773	10.5%	7 703	45.5%	896	94.5%	97.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 909)	(20 244)	12 683		2 014		(3 789)		10 908		(236)		
Transfers recognised - capital	16 905	17 270	6 714	39.7%	5 543	32.8%	251	1.5%	12 507	72.4%	-	37.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4)	(2 974)	19 397		7 557		(3 539)		23 415		(236)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(4)	(2 974)	19 397		7 557		(3 539)		23 415		(236)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4)	(2 974)	19 397		7 557		(3 539)		23 415		(236)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4)	(2 974)	19 397		7 557		(3 539)		23 415		(236)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	16 905	16 905	4 615	27.3%	2 906	17.2%	4 077	24.1%	11 598	68.6%	886	50.8%	360.3%
National Government	16 905	16 905	4 362	25.8%	2 906	17.2%	4 077	24.1%	11 345	67.1%	886	44.2%	360.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	254	-	-	-	-	-	254	-	-	-	-
Transfers recognised - capital	16 905	16 905	4 615	27.3%	2 906	17.2%	4 077	24.1%	11 598	68.6%	886	50.8%	360.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 905	16 905	4 615	27.3%	2 906	17.2%	4 077	24.1%	11 598	68.6%	886	50.8%	360.3%
Governance and Administration	-	-	551	-	669	-	2 159	-	3 379	-	886	-	143.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	551	-	669	-	2 159	-	3 379	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	886	-	(100.0%)
Community and Public Safety	2 000	2 000	-	-	-	-	-	-	-	-	-	2.6%	-
Community & Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	2.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 905	14 905	4 065	27.3%	2 237	15.0%	1 918	12.9%	8 219	55.1%	-	31.7%	(100.0%)
Electricity	-	-	984	-	-	-	-	-	984	-	-	-	-
Water	10 671	10 671	3 081	28.9%	2 237	21.0%	1 918	18.0%	7 236	67.8%	-	33.5%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	23.7%	-
Waste Management	4 234	4 234	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	51 424	51 424	28 207	54.9%	18 531	36.0%	11 700	22.8%	58 439	113.6%	17 767	104.6%	(34.2%)
Property rates, penalties and collection charges	2 684	2 684	3 922	146.1%	136	5.1%	135	5.0%	4 192	156.2%	121	23.2%	11.7%
Service charges	5 074	5 074	2 295	45.2%	2 241	44.2%	2 288	45.1%	6 823	134.5%	2 389	-	(4.3%)
Other revenue	2 422	2 422	3 051	126.0%	2 328	96.1%	713	29.4%	6 092	251.5%	916	-	(22.2%)
Government - operating	24 119	24 119	12 226	50.7%	6 870	28.5%	5 644	23.4%	24 740	102.6%	5 166	90.7%	9.3%
Government - capital	16 905	16 905	6 714	39.7%	6 957	41.2%	2 864	16.9%	16 534	97.8%	9 158	85.3%	(68.7%)
Interest	220	220	-	-	-	-	57	25.7%	57	25.7%	17	2.0%	233.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 120)	(45 120)	(8 614)	19.1%	(8 597)	19.1%	(8 697)	19.3%	(25 909)	57.4%	(6 194)	95.8%	40.4%
Suppliers and employees	(42 485)	(42 485)	(8 614)	20.3%	(8 108)	19.1%	(7 981)	18.8%	(24 704)	58.1%	(6 194)	88.3%	28.9%
Finance charges	(616)	(616)	-	-	(27)	4.4%	-	-	(27)	4.4%	-	-	-
Transfers and grants	(2 019)	(2 019)	-	-	(462)	22.9%	(716)	35.5%	(1 178)	58.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	6 304	6 304	19 593	310.8%	9 934	157.6%	3 003	47.6%	32 530	516.0%	11 574	119.9%	(74.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 905)	(16 905)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(16 905)	(16 905)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(16 905)	(16 905)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(413)	-	(315)	-	-	-	(728)	-	-	33.0%	-
Repayment of borrowing	-	-	(413)	-	(315)	-	-	-	(728)	-	-	33.0%	-
Net Cash from/(used) Financing Activities	-	-	(413)	-	(315)	-	-	-	(728)	-	-	33.4%	-
Net Increase/(Decrease) in cash held	(10 601)	(10 601)	19 180	(180.9%)	9 619	(90.7%)	3 003	(28.3%)	31 802	(300.0%)	11 574	(531.2%)	(74.1%)
Cash/cash equivalents at the year begin:	1 097	1 097	-	-	19 180	1 748.4%	28 799	2 625.3%	-	-	11 457	70.3%	151.4%
Cash/cash equivalents at the year end:	(9 504)	(9 504)	19 180	(201.8%)	28 799	(303.0%)	31 802	(334.6%)	31 802	(334.6%)	23 031	3 195.4%	38.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	383	2.2%	317	1.9%	318	1.9%	16 016	94.0%	17 034	31.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	41	.4%	63	.6%	35	.3%	10 723	98.7%	10 862	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	183	2.2%	160	1.9%	156	1.8%	7 923	94.1%	8 421	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	2.1%	239	2.0%	233	1.9%	11 525	94.1%	12 251	22.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	.9%	49	.9%	49	.9%	5 199	97.2%	5 346	9.9%	-	-	-	-
Total By Income Source	910	1.7%	828	1.5%	791	1.5%	51 385	95.3%	53 914	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	38	2.4%	33	2.1%	34	2.2%	1 462	93.3%	1 567	2.9%	-	-	-	-
Commercial	162	8.8%	83	4.5%	79	4.3%	1 523	82.4%	1 848	3.4%	-	-	-	-
Households	700	1.5%	703	1.5%	670	1.4%	44 574	95.6%	46 647	86.5%	-	-	-	-
Other	9	.2%	8	.2%	9	.2%	3 827	99.3%	3 853	7.1%	-	-	-	-
Total By Customer Group	910	1.7%	828	1.5%	791	1.5%	51 385	95.3%	53 914	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Teresa Scheepers	054 833 9500
Financial Manager	Mr D Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	209 255	168 488	54 423	26.0%	20 146	9.6%	39 210	23.3%	113 779	67.5%	16 730	46.2%	134.4%
Property rates	26 000	26 000	19 959	76.8%	1 413	5.4%	2 012	7.7%	23 383	89.9%	1 282	23.9%	57.0%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	50 607	44 307	8 471	16.7%	6 171	12.2%	8 172	18.4%	22 815	51.5%	7 380	59.7%	10.7%
Service charges - water revenue	28 518	24 260	3 668	12.9%	3 509	12.3%	4 747	19.6%	11 924	49.2%	3 741	38.9%	26.9%
Service charges - sanitation revenue	14 750	13 070	2 640	17.9%	2 642	17.9%	3 987	30.5%	9 269	70.9%	1 918	118.7%	107.8%
Service charges - refuse revenue	10 506	9 140	2 664	25.4%	1 797	17.1%	2 541	27.8%	7 002	76.6%	1 465	117.6%	73.4%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	230	230	1 403	610.0%	71	30.8%	92	40.1%	1 566	680.9%	59	94.7%	55.2%
Interest earned - external investments	510	510	5	1.0%	9	1.8%	15	2.9%	29	5.8%	52	62.4%	(71.0%)
Interest earned - outstanding debtors	-	-	-		-		-		-		-		-
Dividends received	-	-	-		-		-		-		-		-
Fines	310	310	60	19.5%	29	9.4%	55	17.7%	144	46.5%	27	15.1%	106.1%
Licences and permits	383	383	0	.1%	0	.1%	1	.3%	2	.5%	84	91.0%	(98.8%)
Agency services	800	800	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 997	33 697	12 147	39.2%	3 315	10.7%	16 569	49.2%	32 031	95.1%	-	407.4%	(100.0%)
Other own revenue	7 844	781	3 406	43.4%	486	6.2%	392	50.2%	4 284	548.5%	723	5.8%	(45.7%)
Gains on disposal of PPE	37 800	15 000	0	-	701	1.9%	628	4.2%	1 329	8.9%	-	6.3%	(100.0%)
Operating Expenditure	204 002	207 823	34 240	16.8%	30 754	15.1%	40 029	19.3%	105 023	50.5%	17 471	44.9%	129.1%
Employee related costs	63 744	63 881	13 788	21.6%	10 039	15.7%	14 306	22.4%	38 133	59.7%	9 437	60.5%	51.6%
Remuneration of councillors	3 071	3 071	758	24.7%	497	16.2%	526	17.1%	1 781	58.0%	223	30.2%	136.0%
Debt impairment	10 330	10 330	-	-	2 120	20.5%	2 583	25.0%	4 703	45.5%	-	-	(100.0%)
Depreciation and asset impairment	15 227	15 227	-	-	3 806	25.0%	5 155	33.9%	8 961	58.8%	-	27.9%	(100.0%)
Finance charges	6 848	6 848	-	-	-	-	43	.6%	43	.6%	87	-	(50.0%)
Bulk purchases	42 250	42 250	9 393	22.2%	6 717	15.9%	6 549	15.5%	22 658	53.6%	4 144	-	58.0%
Other Materials	8 894	9 277	1 197	13.5%	208	2.3%	2 060	22.2%	3 465	37.3%	-	5.6%	(100.0%)
Contracted services	-	-	1 154	-	594	-	513	-	2 260	-	25	-	1 931.7%
Transfers and grants	-	-	2 430	-	1 832	-	2 117	-	6 380	-	679	-	211.8%
Other expenditure	53 638	56 939	5 519	10.3%	4 942	9.2%	6 177	10.8%	16 639	29.2%	2 875	9.7%	114.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Surplus/(Deficit)	5 253	(39 335)	20 183		(10 608)		(818)		8 757		(741)		
Transfers recognised - capital	-	-	-	-	8 521	-	10 088	-	18 608	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 253	(39 335)	20 183		(2 088)		9 269		27 365		(741)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 253	(39 335)	20 183		(2 088)		9 269		27 365		(741)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 253	(39 335)	20 183		(2 088)		9 269		27 365		(741)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 253	(39 335)	20 183		(2 088)		9 269		27 365		(741)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	33 150	26 517	2 879	8.7%	6 198	18.7%	10 801	40.7%	19 878	75.0%	4 843	27.2%	123.0%
National Government	18 159	18 159	2 879	15.9%	3 804	20.9%	10 801	59.5%	17 484	96.3%	4 843	60.9%	123.0%
Provincial Government	81	24	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 240	18 183	2 879	15.8%	3 804	20.9%	10 801	59.4%	17 484	96.2%	4 843	63.3%	123.0%
Borrowing	10 500	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 410	8 334	-	-	2 394	54.3%	-	-	2 394	28.7%	-	2.6%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 150	26 517	2 879	8.7%	6 198	18.7%	10 801	40.7%	19 878	75.0%	4 843	27.2%	123.0%
Governance and Administration	3 573	1 314	-	-	-	-	-	-	-	-	-	.2%	-
Executive & Council	573	24	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 456	790	-	-	-	-	-	-	-	-	-	1.7%	-
Corporate Services	1 544	500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 338	44	-	-	-	-	-	-	-	-	-	58.7%	-
Community & Social Services	131	44	-	-	-	-	-	-	-	-	-	.2%	-
Sport And Recreation	115	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	592	-	-	-	-	-	-	-	-	-	-	-	-
Housing	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 159	25 159	2 879	15.9%	6 198	34.1%	10 801	42.9%	19 878	79.0%	4 843	51.2%	123.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 159	25 159	2 879	15.9%	6 198	34.1%	10 801	42.9%	19 878	79.0%	4 843	51.2%	123.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-		-
Trading Services	8 080	-	-	-	-	-	-	-	-	-	-	11.7%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	8 000	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	80	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	186 614	186 647	34 772	18.6%	43 886	23.5%	44 504	23.8%	123 162	66.0%	27 984	66.3%	59.0%
Property rates, penalties and collection charges	26 000	26 000	1 844	7.1%	8 979	34.5%	3 756	14.4%	14 578	56.1%	1 764	27.1%	112.9%
Service charges	104 381	90 777	10 242	9.8%	7 552	7.2%	12 752	14.0%	30 546	33.6%	17 243	82.6%	(26.0%)
Other revenue	9 567	17 504	6 879	71.9%	12 470	130.3%	11 248	64.3%	30 597	174.8%	1 594	-	605.9%
Government - operating	30 997	33 697	15 802	51.0%	9 397	30.3%	7 048	20.9%	32 247	95.7%	7 331	79.5%	(3.9%)
Government - capital	15 159	18 159	-	-	5 474	36.1%	9 685	53.3%	15 159	83.5%	-	-	(100.0%)
Interest	510	510	5	1.0%	14	2.8%	15	2.9%	35	6.8%	52	58.7%	(71.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 444)	(152 966)	(33 483)	18.8%	(48 872)	27.4%	(41 302)	27.0%	(123 657)	80.8%	(24 215)	109.5%	70.6%
Suppliers and employees	(171 596)	(135 143)	(31 299)	18.2%	(43 969)	25.6%	(39 165)	29.0%	(114 432)	84.7%	(23 712)	104.3%	65.2%
Finance charges	(6 848)	(17 823)	(150)	2.2%	(407)	5.9%	(4)	-	(560)	3.1%	(107)	269.0%	(96.5%)
Transfers and grants	-	-	(2 035)	-	(4 497)	-	(2 133)	-	(8 665)	-	(396)	-	438.2%
Net Cash from/(used) Operating Activities	8 170	33 681	1 289	15.8%	(4 987)	(61.0%)	3 203	9.5%	(495)	(1.5%)	3 769	5 570.7%	(15.0%)
Cash Flow from Investing Activities													
Receipts	38 725	15 925	10 370	26.8%	12 526	32.3%	80	.5%	22 976	144.3%	-	96.2%	(100.0%)
Proceeds on disposal of PPE	37 800	15 000	-	-	798	2.1%	80	.5%	878	5.9%	-	60.5%	(100.0%)
Decrease in non-current debtors	300	300	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	175	175	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	450	450	10 370	2 304.4%	11 728	2 606.3%	-	-	22 098	4 910.7%	-	-	-
Payments	(18 159)	(25 159)	(4 275)	23.5%	(6 198)	34.1%	(3 135)	12.5%	(13 608)	54.1%	(4 838)	17.6%	(35.2%)
Capital assets	(18 159)	(25 159)	(4 275)	23.5%	(6 198)	34.1%	(3 135)	12.5%	(13 608)	54.1%	(4 838)	17.6%	(35.2%)
Net Cash from/(used) Investing Activities	20 566	(9 234)	6 095	29.6%	6 328	30.8%	(3 055)	33.1%	9 368	(101.5%)	(4 838)	49 955.0%	(36.9%)
Cash Flow from Financing Activities													
Receipts	10 609	10 609	-	-	-	-	-	-	-	-	26	(27.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 500	10 500	-	-	-	-	-	-	-	-	-	(8.5%)	-
Increase (decrease) in consumer deposits	109	109	-	-	-	-	-	-	-	-	26	(1 278.9%)	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	234.5%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	234.5%	-
Net Cash from/(used) Financing Activities	10 609	10 609	-	-	-	-	-	-	-	-	26	(39.4%)	(100.0%)
Net Increase/(Decrease) in cash held	39 345	35 056	7 383	18.8%	1 342	3.4%	148	.4%	8 873	25.3%	(1 044)	(508.2%)	(114.2%)
Cash/cash equivalents at the year begin:	(5 000)	-	1 847	(36.9%)	9 230	(184.6%)	10 572	-	1 847	-	(18 889)	4 008.8%	(156.0%)
Cash/cash equivalents at the year end:	34 345	35 056	9 230	26.9%	10 572	30.8%	10 720	30.6%	10 720	30.6%	(19 933)	(263.7%)	(153.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 831	3.1%	1 620	2.7%	1 878	3.1%	54 453	91.1%	59 783	36.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 322	19.2%	1 333	11.0%	703	5.8%	7 717	63.9%	12 074	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	767	2.9%	533	2.0%	456	1.7%	24 349	93.3%	26 105	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 479	3.7%	1 343	3.4%	1 258	3.1%	35 940	89.8%	40 020	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 033	4.4%	916	3.9%	814	3.5%	20 839	88.3%	23 602	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	1.3%	37	1.0%	32	.9%	3 400	96.8%	3 514	2.1%	-	-	-	-
Total By Income Source	7 478	4.5%	5 782	3.5%	5 141	3.1%	146 697	88.9%	165 099	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	575	3.0%	537	2.8%	589	3.0%	17 687	91.2%	19 389	11.7%	-	-	-	-
Commercial	3 066	11.5%	1 700	6.4%	913	3.4%	20 955	78.7%	26 635	16.1%	-	-	-	-
Households	3 836	3.2%	3 545	3.0%	3 639	3.1%	108 042	90.7%	119 062	72.1%	-	-	-	-
Other	0	.7%	0	.8%	0	.5%	13	98.0%	14	-	-	-	-	-
Total By Customer Group	7 478	4.5%	5 782	3.5%	5 141	3.1%	146 697	88.9%	165 099	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 194	8.3%	-	-	6 266	16.3%	28 976	75.4%	38 436	64.6%
Bulk Water	1 337	7.3%	1 799	9.8%	1 922	10.5%	13 258	72.4%	18 317	30.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	14	3.3%	8	1.9%	8	1.9%	377	92.9%	405	.7%
Other	429	18.3%	551	23.5%	645	27.5%	718	30.6%	2 343	3.9%
Total	4 974	8.4%	2 358	4.0%	8 841	14.9%	43 328	72.8%	59 501	100.0%

Contact Details

Municipal Manager	Mr G Lategan (Acting)	053 313 7300
Financial Manager	Mr Cassius Nkadimang (Acting)	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	75 364	75 365	39 865	52.9%	216	.3%	3 183	4.2%	43 263	57.4%	3 002	51.3%	6.0%
Property rates	10 218	10 218	23 079	225.9%	-	-	-	-	23 079	225.9%	-	8.4%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 193	20 193	4 733	23.4%	214	1.1%	1 535	7.6%	6 481	32.1%	1 363	42.0%	12.6%
Service charges - water revenue	8 483	8 483	1 912	22.5%	1	-	729	8.6%	2 642	31.1%	690	47.6%	5.6%
Service charges - sanitation revenue	4 461	4 461	1 100	24.7%	-	-	371	8.3%	1 471	33.0%	338	50.8%	9.8%
Service charges - refuse revenue	6 217	6 217	1 499	24.1%	-	-	507	8.2%	2 007	32.3%	487	48.8%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	260	260	40	15.5%	-	-	13	4.9%	53	20.4%	13	25.2%	1.3%
Interest earned - external investments	130	130	28	21.4%	-	-	6	4.8%	34	26.3%	-	-	(100.0%)
Interest earned - outstanding debtors	180	180	27	15.1%	-	-	8	4.6%	36	19.7%	10	42.0%	(17.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	6	12.0%	-	-	-	-	6	12.0%	0	41.2%	(100.0%)
Licences and permits	144	144	9	6.1%	1	.7%	1	.7%	11	7.5%	(9)	(251.8%)	(110.7%)
Agency services	960	960	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 917	21 917	7 245	33.1%	-	-	-	-	7 245	33.1%	-	103.4%	-
Other own revenue	2 151	2 152	187	8.7%	-	-	12	.6%	199	9.3%	110	7.4%	(88.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	75 366	75 364	17 134	22.7%	-	-	3 323	4.4%	20 457	27.1%	4 334	50.4%	(23.3%)
Employee related costs	21 768	24 229	4 709	21.6%	-	-	1 575	6.5%	6 284	25.9%	1 409	48.5%	11.7%
Remuneration of councillors	2 086	2 435	534	25.6%	-	-	174	7.1%	708	29.1%	164	38.3%	6.0%
Debt impairment	5 800	5 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 230	4 230	-	-	-	-	-	-	-	-	-	-	-
Finance charges	350	230	22	6.4%	-	-	5	2.3%	28	12.1%	10	24.4%	(48.7%)
Bulk purchases	16 991	16 991	4 664	27.4%	-	-	623	3.7%	5 286	31.1%	1 365	46.8%	(54.4%)
Other Materials	5 254	5 214	341	6.5%	-	-	104	2.0%	445	8.5%	267	27.0%	(61.0%)
Contracted services	3 900	3 900	1 037	26.6%	-	-	-	-	1 037	26.6%	230	127.8%	(100.0%)
Transfers and grants	5 233	5 233	3 421	65.4%	-	-	662	12.7%	4 083	78.0%	492	145.9%	34.4%
Other expenditure	9 754	7 102	2 511	25.7%	-	-	180	2.5%	2 691	37.9%	395	27.1%	(54.5%)
Loss on disposal of PPE	-	-	(105)	-	-	-	-	-	(105)	-	-	-	-
Surplus/(Deficit)	(2)	1	22 731		216		(140)		22 807		(1 332)		
Transfers recognised - capital	12 707	12 707	2 936	23.1%	-	-	-	-	2 936	23.1%	1 274	120.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 705	12 708	25 668		216		(140)		25 743		(58)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 705	12 708	25 668		216		(140)		25 743		(58)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 705	12 708	25 668		216		(140)		25 743		(58)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 705	12 708	25 668		216		(140)		25 743		(58)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	12 707	12 707	-	-	3 217	25.3%	13	.1%	3 229	25.4%	438	118.4%	(97.1%)
National Government	7 931	9 107	-	-	3 217	40.6%	13	.1%	3 229	35.5%	438	80.9%	(97.1%)
Provincial Government	4 776	3 600	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 707	12 707	-	-	3 217	25.3%	13	.1%	3 229	25.4%	438	124.9%	(97.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	12 707	12 707	-	-	3 217	25.3%	13	.1%	3 229	25.4%	438	118.4%	(97.1%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	.5%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	4.8%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 100	2 100	-	-	-	-	-	-	-	-	438	178.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 100	2 100	-	-	-	-	-	-	-	-	438	178.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 607	10 607	-	-	3 217	30.3%	13	.1%	3 229	30.4%	-	-	(100.0%)
Electricity	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Water	8 916	8 916	-	-	3 217	36.1%	-	-	3 217	36.1%	-	-	-
Waste Water Management	191	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	191	-	-	-	-	13	6.7%	13	6.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	88 068	88 071	29 205	33.2%	18 555	21.1%	23 414	26.6%	71 173	80.8%	14 602	78.2%	60.3%
Property rates, penalties and collection charges	10 219	10 218	1 604	15.7%	1 920	18.8%	1 682	16.5%	5 205	50.9%	1 586	105.1%	6.0%
Service charges	39 354	39 354	6 965	17.7%	5 921	15.0%	5 602	14.2%	18 488	47.0%	8 625	80.2%	(35.0%)
Other revenue	3 562	3 565	3 099	87.0%	651	18.3%	3 538	99.2%	7 289	204.5%	(565)	53.5%	(726.2%)
Government - operating	21 917	21 917	10 586	48.3%	7 201	32.9%	4 276	19.5%	22 063	100.7%	4 647	88.1%	(8.0%)
Government - capital	12 707	12 707	6 902	54.3%	2 829	22.3%	8 300	65.3%	18 031	141.9%	300	77.8%	2 666.7%
Interest	310	310	49	15.7%	33	10.6%	16	5.1%	97	31.4%	10	157.7%	57.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 387)	(75 364)	(16 520)	24.5%	(12 781)	19.0%	(8 857)	11.8%	(38 158)	50.6%	(12 281)	96.2%	(27.9%)
Suppliers and employees	(61 800)	(69 901)	(16 077)	26.0%	(12 385)	20.0%	(8 644)	12.4%	(37 106)	53.1%	(11 332)	94.8%	(23.7%)
Finance charges	(350)	(230)	(22)	6.4%	(7)	1.9%	-	-	(29)	12.6%	(29)	31.4%	(100.0%)
Transfers and grants	(5 238)	(5 233)	(421)	8.0%	(389)	7.4%	(213)	4.1%	(1 022)	19.5%	(920)	111.3%	(76.9%)
Net Cash from/(used) Operating Activities	20 681	12 707	12 685	61.3%	5 774	27.9%	14 557	114.6%	33 016	259.8%	2 322	(.7%)	527.0%
Cash Flow from Investing Activities													
Receipts	-	-	104	-	-	-	-	-	104	-	-	-	-
Proceeds on disposal of PPE	-	-	104	-	-	-	-	-	104	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 707)	(12 708)	(2 414)	19.0%	(1 437)	11.3%	-	-	(3 852)	30.3%	-	26.7%	-
Capital assets	(12 707)	(12 708)	(2 414)	19.0%	(1 437)	11.3%	-	-	(3 852)	30.3%	-	26.7%	-
Net Cash from/(used) Investing Activities	(12 707)	(12 708)	(2 310)	18.2%	(1 437)	11.3%	-	-	(3 747)	29.5%	-	26.7%	-
Cash Flow from Financing Activities													
Receipts	-	-	13	-	16	-	10	-	38	-	21	-	(54.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	13	-	16	-	10	-	38	-	21	-	(54.6%)
Payments	-	(9 800)	(300)	-	(100)	-	-	-	(401)	4.1%	(294)	61.4%	(100.0%)
Repayment of borrowing	-	(9 800)	(300)	-	(100)	-	-	-	(401)	4.1%	(294)	61.4%	(100.0%)
Net Cash from/(used) Financing Activities	-	(9 800)	(288)	-	(85)	-	10	(.1%)	(363)	3.7%	(273)	59.2%	(103.5%)
Net Increase/(Decrease) in cash held	7 974	(9 801)	10 087	126.5%	4 252	53.3%	14 567	(148.6%)	28 905	(294.9%)	2 048	(64.8%)	611.1%
Cash/cash equivalents at the year begin:	-	-	383	-	10 469	-	14 721	-	383	-	(4 940)	-	(398.0%)
Cash/cash equivalents at the year end:	7 974	(9 801)	10 469	131.3%	14 721	184.6%	29 288	(298.8%)	29 288	(298.8%)	(2 891)	(64.8%)	(1 112.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Morgan Motswana	053 384 8600
Financial Manager	Mr Petra Booysen	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	62 534	64 967	23 511	37.6%	21 515	34.4%	14 400	22.2%	59 425	91.5%	13 125	87.8%	9.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	85	20	11	13.1%	(8)	(9.3%)	2	8.6%	5	24.9%	4	9.3%	(60.7%)
Interest earned - external investments	350	375	102	29.1%	79	22.6%	111	29.7%	292	77.9%	53	36.2%	109.8%
Interest earned - outstanding debtors	-	5	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	56 464	57 464	23 330	41.3%	17 911	31.7%	12 559	21.9%	53 800	93.6%	12 904	95.6%	(2.7%)
Other own revenue	5 615	5 453	68	1.2%	3 532	62.9%	1 728	31.7%	5 328	97.7%	164	35.4%	956.0%
Gains on disposal of PPE	20	1 650	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	61 252	63 874	13 280	21.7%	16 759	27.4%	11 316	17.7%	41 354	64.7%	12 281	72.8%	(7.9%)
Employee related costs	40 765	40 675	8 814	21.6%	10 662	26.2%	8 958	22.0%	28 433	69.9%	8 580	75.3%	4.4%
Remuneration of councillors	3 575	3 692	727	20.3%	767	21.4%	878	23.8%	2 371	64.2%	801	78.8%	9.6%
Debt impairment	-	125	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	653	932	-	-	466	71.4%	-	-	466	50.0%	253	70.6%	(100.0%)
Finance charges	134	210	47	34.8%	(18)	(13.3%)	7	3.5%	36	17.3%	13	69.9%	(42.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 870	874	459	24.6%	681	36.4%	173	19.8%	1 313	150.3%	235	56.1%	(26.5%)
Contracted services	135	65	-	-	3	2.0%	3	4.2%	6	8.4%	-	-	(100.0%)
Transfers and grants	-	4 275	405	-	509	-	168	3.9%	1 082	25.3%	-	-	(100.0%)
Other expenditure	14 120	13 026	2 828	20.0%	3 689	26.1%	1 130	8.7%	7 646	58.7%	2 399	68.1%	(52.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 282	1 093	10 231		4 755		3 084		18 071		844		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 282	1 093	10 231		4 755		3 084		18 071		844		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 282	1 093	10 231		4 755		3 084		18 071		844		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 282	1 093	10 231		4 755		3 084		18 071		844		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 282	1 093	10 231		4 755		3 084		18 071		844		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	870	603	22	2.5%	47	5.4%	-	-	69	11.4%	33	30.9%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	870	603	22	2.5%	47	5.4%	-	-	69	11.4%	32	30.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Capital Expenditure Standard Classification	870	603	22	2.5%	47	5.4%	-	-	69	11.4%	33	30.9%	(100.0%)
Governance and Administration	643	373	22	3.4%	11	1.7%	-	-	33	8.9%	10	32.5%	(100.0%)
Executive & Council	40	154	-	-	12	29.8%	-	-	12	7.7%	(0)	97.7%	(100.0%)
Budget & Treasury Office	443	93	-	-	-	-	-	-	-	-	-	92.1%	-
Corporate Services	160	126	22	13.8%	(1)	(.5%)	-	-	21	16.8%	10	22.5%	(100.0%)
Community and Public Safety	139	142	-	-	36	25.8%	-	-	36	25.2%	23	26.9%	(100.0%)
Community & Social Services	113	116	-	-	36	31.7%	-	-	36	30.8%	17	6.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10	10	-	-	-	-	-	-	-	-	6	55.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Health	16	16	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88	88	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	88	88	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	62 514	63 434	24 839	39.7%	25 370	40.6%	20 189	31.8%	70 398	111.0%	17 174	121.1%	17.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	5 700	6 411	3 404	59.7%	8 296	145.5%	7 219	112.6%	18 919	295.1%	4 210	672.9%	71.5%
Government - operating	56 464	56 763	21 333	37.8%	16 995	30.1%	12 859	22.7%	51 187	90.2%	12 904	99.4%	(.3%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	350	260	102	29.1%	79	22.6%	111	42.9%	292	112.6%	61	39.6%	83.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 599)	(66 929)	(15 203)	25.1%	(29 081)	48.0%	(11 015)	16.5%	(55 299)	82.6%	(14 505)	108.9%	(24.1%)
Suppliers and employees	(60 465)	(66 829)	(15 157)	25.1%	(29 061)	48.1%	(10 848)	16.2%	(55 066)	82.4%	(14 492)	108.9%	(25.1%)
Finance charges	(134)	(100)	(47)	34.8%	(19)	14.5%	-	-	(66)	66.4%	(13)	69.9%	(100.0%)
Transfers and grants	-	-	-	-	-	-	(168)	-	(168)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	1 915	(3 495)	9 636	503.1%	(3 710)	(193.7%)	9 174	(262.5%)	15 099	(432.0%)	2 669	(6 130.1%)	243.7%
Cash Flow from Investing Activities													
Receipts	20	3 426	-	-	-	-	93	2.7%	93	2.7%	-	-	(100.0%)
Proceeds on disposal of PPE	20	3 426	-	-	-	-	93	2.7%	93	2.7%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(870)	(69)	(22)	2.5%	(47)	5.4%	-	-	(69)	100.0%	(33)	30.9%	(100.0%)
Capital assets	(870)	(69)	(22)	2.5%	(47)	5.4%	-	-	(69)	100.0%	(33)	30.9%	(100.0%)
Net Cash from/(used) Investing Activities	(850)	3 357	(22)	2.6%	(47)	5.5%	93	2.8%	24	.7%	(33)	(18.6%)	(382.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400)	(795)	323	(80.6%)	(385)	96.1%	-	-	(62)	7.8%	(69)	52.2%	(100.0%)
Repayment of borrowing	(400)	(795)	323	(80.6%)	(385)	96.1%	-	-	(62)	7.8%	(69)	52.2%	(100.0%)
Net Cash from/(used) Financing Activities	(400)	(795)	323	(80.6%)	(385)	96.1%	-	-	(62)	7.8%	(69)	52.2%	(100.0%)
Net Increase/(Decrease) in cash held	665	(933)	9 936	1 493.1%	(4 142)	(622.4%)	9 267	(993.0%)	15 061	(1 614.0%)	2 567	543.5%	261.0%
Cash/cash equivalents at the year begin:	3 861	105	105	2.7%	10 041	260.1%	5 899	5 618.8%	105	100.0%	6 539	106.6%	(9.8%)
Cash/cash equivalents at the year end:	4 526	(828)	10 041	221.8%	5 899	130.3%	15 166	(1 831.3%)	15 166	(1 831.3%)	9 106	222.8%	66.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	13.0%	-	-	-	-	164	87.0%	188	100.0%	-	-	-	-
Total By Income Source	25	13.0%	-	-	-	-	164	87.0%	188	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	13.0%	-	-	-	-	164	87.0%	188	100.0%	-	-	-	-
Total By Customer Group	25	13.0%	-	-	-	-	164	87.0%	188	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	48	100.0%	-	-	-	-	-	-	48	100.0%
Total	48	100.0%	-	-	-	-	-	-	48	100.0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 337 2800
Financial Manager	Mr P Beukes	054 337 2800

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 749 221	1 794 620	612 746	35.0%	389 597	22.3%	431 011	24.0%	1 433 355	79.9%	388 878	76.9%	10.8%
Property rates	423 808	443 808	246 937	58.3%	71 886	17.0%	90 795	20.5%	409 618	92.3%	60 173	85.1%	50.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	651 586	651 594	179 765	27.6%	137 832	21.2%	159 858	24.5%	477 454	73.3%	136 586	70.7%	17.0%
Service charges - water revenue	245 333	235 333	54 753	22.3%	56 921	23.2%	69 738	29.6%	181 413	77.1%	66 901	75.8%	4.2%
Service charges - sanitation revenue	72 545	71 845	17 922	24.7%	17 953	24.7%	17 988	25.0%	53 863	75.0%	16 840	75.5%	6.8%
Service charges - refuse revenue	50 428	53 893	13 491	26.8%	13 492	26.8%	13 484	25.0%	40 466	75.1%	11 796	75.9%	14.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 182	10 305	2 407	12.6%	2 478	12.9%	2 484	24.1%	7 369	71.5%	4 451	69.6%	(44.2%)
Interest earned - external investments	16 000	19 000	1 820	11.4%	2 005	12.5%	1 460	7.7%	5 286	27.8%	2 747	24.3%	(46.8%)
Interest earned - outstanding debtors	50 000	80 000	21 647	43.3%	26 062	52.1%	25 750	32.2%	73 459	91.8%	19 572	86.1%	31.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 419	15 879	2 414	23.2%	3 484	33.4%	2 734	17.2%	8 632	54.4%	1 266	30.0%	115.9%
Licences and permits	2 995	2 995	704	23.5%	627	20.9%	1 046	35.3%	2 377	80.2%	1 375	99.5%	(24.0%)
Agency services	5 800	5 800	-	-	-	-	-	-	-	-	3 653	132.8%	(100.0%)
Transfers recognised - operational	166 787	170 638	59 923	35.9%	51 524	30.9%	39 132	22.9%	150 578	88.2%	43 953	86.8%	(11.0%)
Other own revenue	34 336	33 559	10 962	31.9%	5 334	15.5%	6 544	19.5%	22 840	68.1%	19 564	71.1%	(66.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 738 342	1 753 816	475 104	27.3%	370 165	21.3%	326 461	18.6%	1 171 730	66.8%	314 629	66.9%	3.8%
Employee related costs	597 254	601 580	141 836	23.7%	145 275	24.3%	136 572	22.7%	423 684	70.4%	123 194	67.7%	10.9%
Remuneration of councillors	21 365	21 365	4 999	23.4%	4 958	23.2%	5 756	26.9%	15 713	73.5%	4 971	72.0%	15.8%
Debt impairment	161 000	161 000	145 000	90.1%	16 000	9.9%	-	-	161 000	100.0%	-	100.0%	-
Depreciation and asset impairment	53 600	53 600	-	-	-	-	-	-	-	-	-	-	-
Finance charges	29 790	29 690	-	-	14 757	49.5%	-	-	14 757	49.7%	-	44.7%	-
Bulk purchases	461 000	462 400	95 053	20.6%	115 884	25.1%	108 245	23.4%	319 182	69.0%	96 771	67.3%	11.9%
Other Materials	81 503	136 563	16 747	20.5%	25 926	31.8%	23 200	17.0%	65 874	48.2%	19 147	62.5%	21.2%
Contracted services	-	32 395	5 102	-	5 856	-	6 482	20.0%	17 441	53.8%	-	-	(100.0%)
Transfers and grants	55 050	57 030	21 471	39.0%	1 796	3.3%	9 630	16.9%	32 897	57.7%	11 391	60.4%	(15.5%)
Other expenditure	277 779	198 193	44 896	16.2%	39 711	14.3%	36 575	18.5%	121 182	61.1%	59 155	65.5%	(38.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 879	40 804	137 643		19 433		104 550		261 625		74 250		
Transfers recognised - capital	64 276	120 213	-	-	875	1.4%	-	-	875	.7%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 155	161 018	137 643		20 307		104 550		262 500		74 250		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	75 155	161 018	137 643		20 307		104 550		262 500		74 250		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 155	161 018	137 643		20 307		104 550		262 500		74 250		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	75 155	161 018	137 643		20 307		104 550		262 500		74 250		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	111 709	201 018	20 671	18.5%	37 167	33.3%	23 127	11.5%	80 965	40.3%	26 949	50.5%	(14.2%)
National Government	64 276	94 540	13 402	20.9%	19 483	30.3%	10 084	10.7%	42 969	45.5%	10 580	56.9%	(4.7%)
Provincial Government	-	20 674	3 850	-	8 133	-	2 105	10.2%	14 089	68.1%	7 335	48.4%	(71.3%)
District Municipality	-	5 000	39	-	-	-	1 363	27.3%	1 402	28.0%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 276	120 213	17 291	26.9%	27 617	43.0%	13 552	11.3%	58 459	48.6%	17 915	51.7%	(24.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 433	80 805	3 380	7.1%	9 551	20.1%	9 575	11.8%	22 506	27.9%	8 809	48.9%	8.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	225	-	(100.0%)
Capital Expenditure Standard Classification	111 709	201 018	20 671	18.5%	37 167	33.3%	23 127	11.5%	80 965	40.3%	26 949	50.5%	(14.2%)
Governance and Administration	7 500	7 500	53	.7%	235	3.1%	296	4.0%	584	7.8%	540	16.5%	(45.2%)
Executive & Council	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 500	4 500	53	1.2%	235	5.2%	296	6.6%	584	13.0%	540	31.1%	(45.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 096	14 082	0	-	673	4.5%	1 305	9.3%	1 979	14.0%	503	58.1%	159.7%
Community & Social Services	14 096	11 818	0	-	673	4.8%	786	6.6%	1 459	12.3%	503	58.1%	56.3%
Sport And Recreation	-	1 264	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	519	51.9%	519	51.9%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 100	20 944	4 202	46.2%	3 326	36.5%	5 226	24.9%	12 753	60.9%	9 275	75.4%	(43.7%)
Planning and Development	9 100	10 944	875	9.6%	3 108	34.2%	2 424	22.1%	6 407	58.5%	1 401	39.1%	73.0%
Road Transport	-	10 000	3 327	-	218	-	2 802	28.0%	6 346	63.5%	7 874	81.0%	(64.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 012	138 935	16 416	21.6%	32 933	43.3%	16 300	11.7%	65 649	47.3%	16 631	44.4%	(2.0%)
Electricity	11 500	24 000	2 014	17.5%	5 303	46.1%	3 967	16.5%	11 284	47.0%	925	40.9%	328.9%
Water	15 460	49 574	2 991	19.3%	9 888	64.0%	1 369	2.8%	14 248	28.7%	4 564	30.1%	(70.0%)
Waste Water Management	49 053	65 360	11 411	23.3%	17 742	36.2%	10 964	16.8%	40 117	61.4%	11 142	52.0%	(1.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 000	19 556	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 606 222	1 662 433	341 633	21.3%	412 886	25.7%	386 034	23.2%	1 140 554	68.6%	383 374	76.5%	.7%
Property rates, penalties and collection charges	377 189	355 470	57 143	15.1%	100 518	26.6%	96 648	27.2%	254 309	71.5%	69 614	72.5%	38.8%
Service charges	904 447	853 813	182 348	20.2%	191 068	21.1%	197 362	23.1%	570 779	66.9%	177 126	71.0%	11.4%
Other revenue	67 523	63 299	16 488	24.4%	11 922	17.7%	12 807	20.2%	41 218	65.1%	30 310	86.3%	(57.7%)
Government - operating	166 787	170 638	65 847	39.5%	53 019	31.8%	8 693	5.1%	127 558	74.8%	44 953	90.1%	(80.7%)
Government - capital	64 276	120 213	4 337	6.7%	28 292	44.0%	43 315	36.0%	75 944	63.2%	39 052	92.7%	10.9%
Interest	26 000	99 000	15 469	59.5%	28 068	108.0%	27 210	27.5%	70 746	71.5%	22 319	75.5%	21.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 473 742)	(1 489 215)	(340 933)	23.1%	(313 877)	21.3%	(321 232)	21.6%	(976 042)	65.5%	(286 163)	72.4%	12.3%
Suppliers and employees	(1 438 903)	(1 448 608)	(337 701)	23.5%	(298 670)	20.8%	(318 701)	22.0%	(955 072)	65.9%	(300 542)	72.8%	6.0%
Finance charges	(29 790)	(29 690)	-	-	(14 757)	49.5%	-	-	(14 757)	49.7%	-	45.0%	-
Transfers and grants	(5 050)	(10 918)	(3 232)	64.0%	(449)	8.9%	(2 531)	23.2%	(6 212)	56.9%	14 379	142.5%	(117.6%)
Net Cash from/(used) Operating Activities	132 479	173 218	700	.5%	99 009	74.7%	64 802	37.4%	164 512	95.0%	97 212	103.2%	(33.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 709)	(201 018)	(20 671)	18.5%	(37 167)	33.3%	(23 127)	11.5%	(80 965)	40.3%	(26 949)	50.5%	(14.2%)
Capital assets	(111 709)	(201 018)	(20 671)	18.5%	(37 167)	33.3%	(23 127)	11.5%	(80 965)	40.3%	(26 949)	50.5%	(14.2%)
Net Cash from/(used) Investing Activities	(111 709)	(201 018)	(20 671)	18.5%	(37 167)	33.3%	(23 127)	11.5%	(80 965)	40.3%	(26 949)	50.5%	(14.2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 878)	(10 878)	-	-	(5 802)	53.3%	-	-	(5 802)	53.3%	-	41.5%	-
Repayment of borrowing	(10 878)	(10 878)	-	-	(5 802)	53.3%	-	-	(5 802)	53.3%	-	41.5%	-
Net Cash from/(used) Financing Activities	(10 878)	(10 878)	-	-	(5 802)	53.3%	-	-	(5 802)	53.3%	-	41.5%	-
Net Increase/(Decrease) in cash held	9 892	(38 678)	(19 971)	(201.9%)	56 040	566.5%	41 676	(107.7%)	77 745	(201.0%)	70 262	(156.2%)	(40.7%)
Cash/cash equivalents at the year begin:	214 492	275 457	275 457	128.4%	255 486	119.1%	311 526	113.1%	275 457	100.0%	320 334	100.0%	(2.7%)
Cash/cash equivalents at the year end:	224 384	236 779	255 486	113.9%	311 526	138.8%	353 202	149.2%	353 202	149.2%	390 596	155.9%	(9.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 579	7.1%	14 011	4.2%	14 835	4.5%	278 363	84.2%	330 789	21.7%	-	-	140 736	42.0%
Trade and Other Receivables from Exchange Transactions - Electricity	36 787	24.7%	11 608	7.8%	6 620	4.4%	93 786	63.0%	148 802	9.8%	-	-	63 308	42.0%
Receivables from Non-exchange Transactions - Property Rates	37 455	8.0%	16 977	3.6%	6 914	1.5%	406 988	86.9%	468 333	30.7%	-	-	199 255	42.0%
Receivables from Exchange Transactions - Waste Water Management	4 805	5.3%	3 129	3.4%	2 675	2.9%	80 821	88.4%	91 431	6.0%	-	-	38 900	42.0%
Receivables from Exchange Transactions - Waste Management	3 826	5.2%	2 311	3.2%	2 010	2.8%	64 891	88.8%	73 039	4.8%	-	-	31 075	42.0%
Receivables from Exchange Transactions - Property Rental Debtors	515	1.7%	469	1.5%	466	1.5%	29 472	95.3%	30 921	2.0%	-	-	13 156	42.0%
Interest on Arrear Debtor Accounts	8 515	3.2%	8 417	3.2%	8 217	3.1%	241 949	90.6%	267 098	17.5%	-	-	113 638	42.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 860	3.4%	1 560	1.4%	951	.8%	107 664	94.4%	114 036	7.5%	-	-	48 517	42.0%
Total By Income Source	119 343	7.8%	58 483	3.8%	42 688	2.8%	1 303 935	85.5%	1 524 449	100.0%	-	-	648 585	42.0%
Debtors Age Analysis By Customer Group														
Organs of State	29 020	6.2%	9 696	2.1%	6 997	1.5%	424 371	90.3%	470 084	30.8%	-	-	200 000	42.0%
Commercial	40 268	18.8%	11 636	5.4%	8 236	3.9%	153 493	71.8%	213 633	14.0%	-	-	90 891	42.0%
Households	48 499	5.9%	36 812	4.5%	27 034	3.3%	713 788	86.4%	826 133	54.2%	-	-	351 483	42.0%
Other	1 557	10.7%	339	2.3%	420	2.9%	12 283	84.1%	14 599	1.0%	-	-	6 211	42.0%
Total By Customer Group	119 343	7.8%	58 483	3.8%	42 688	2.8%	1 303 935	85.5%	1 524 449	100.0%	-	-	648 585	42.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	30 679	100.0%	-	-	-	-	-	-	30 679	46.7%
Bulk Water	8 347	100.0%	-	-	-	-	-	-	8 347	12.7%
PAYE deductions	5 794	100.0%	-	-	-	-	-	-	5 794	8.8%
VAT (output less input)	2 524	100.0%	-	-	-	-	-	-	2 524	3.8%
Pensions / Retirement	5 516	100.0%	-	-	-	-	-	-	5 516	8.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 645	100.0%	-	-	-	-	-	-	12 645	19.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	209	100.0%	-	-	-	-	-	-	209	.3%
Total	65 714	100.0%	-	-	-	-	-	-	65 714	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Z L Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	162 076	162 076	51 791	32.0%	4 789	3.0%	1 513	.9%	58 092	35.8%	15 134	78.7%	(90.0%)
Property rates	6 782	6 782	2 795	41.2%	(1 569)	(23.1%)	(524)	(7.7%)	702	10.4%	690	255.2%	(175.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 866	25 866	7 855	30.4%	16 123	62.3%	5 374	20.8%	29 352	113.5%	11 105	79.5%	(51.6%)
Service charges - water revenue	34 119	34 119	4 460	13.1%	(2 963)	(8.7%)	(988)	(2.9%)	510	1.5%	1 257	60.9%	(178.6%)
Service charges - sanitation revenue	4 612	4 612	813	17.6%	(413)	(9.0%)	(138)	(3.0%)	262	5.7%	221	61.7%	(162.2%)
Service charges - refuse revenue	6 909	6 909	2 450	35.5%	(1 500)	(21.7%)	(500)	(7.2%)	449	6.5%	538	62.0%	(192.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	238	238	27	11.2%	(68)	(28.4%)	(24)	(9.9%)	(64)	(27.0%)	(10)	25.7%	131.8%
Interest earned - external investments	79	79	-	-	-	-	-	-	-	-	-	5.1%	-
Interest earned - outstanding debtors	18 732	18 732	6 252	33.4%	(4 732)	(25.3%)	(1 659)	(8.9%)	(139)	(.7%)	1 415	83.7%	(217.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	4	-	-	(9)	(244.3%)	(3)	(81.4%)	(11)	(325.7%)	(2)	(3.9%)	19.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	77	77	20	25.5%	(20)	(26.1%)	(7)	(9.1%)	(7)	(9.6%)	6	69.7%	(214.7%)
Transfers recognised - operational	64 548	64 548	27 036	41.9%	-	-	-	-	27 036	41.9%	(34)	69.5%	(100.0%)
Other own revenue	110	110	84	76.5%	(61)	(55.4%)	(20)	(18.3%)	3	2.7%	(52)	18.0%	(61.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 743	163 743	15 089	9.2%	14 282	8.7%	4 837	3.0%	34 209	20.9%	15 116	50.5%	(68.0%)
Employee related costs	47 381	47 381	11 378	24.0%	11 018	23.3%	3 713	7.8%	26 109	55.1%	10 769	72.2%	(65.5%)
Remuneration of councillors	3 109	3 109	769	24.7%	730	23.5%	250	8.0%	1 748	56.2%	720	69.1%	(65.3%)
Debt impairment	45 250	45 250	122	.3%	-	-	-	-	122	.3%	-	6.8%	-
Depreciation and asset impairment	529	529	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	75	-	-	-	-	-	-	-	-	26	40.4%	(100.0%)
Bulk purchases	39 590	39 590	-	-	46	.1%	15	-	61	.2%	258	18.6%	(94.1%)
Other Materials	5 898	5 898	514	8.7%	243	4.1%	82	1.4%	839	14.2%	588	83.2%	(86.1%)
Contracted services	7 393	7 393	711	9.6%	549	7.4%	190	2.6%	1 450	19.6%	670	84.8%	(71.7%)
Transfers and grants	751	751	266	35.4%	292	38.8%	102	13.6%	659	87.8%	223	61.7%	(54.3%)
Other expenditure	13 767	13 767	1 329	9.7%	1 405	10.2%	486	3.5%	3 220	23.4%	1 863	56.4%	(73.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 667)	(1 667)	36 702		(9 494)		(3 325)		23 884		18		
Transfers recognised - capital	40 974	40 974	1 000	2.4%	-	-	-	-	1 000	2.4%	-	662.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	400	400	-	-	-	-	-	-	-	-	3	2.9%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	39 707	39 707	37 702		(9 494)		(3 325)		24 884		21		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	39 707	39 707	37 702		(9 494)		(3 325)		24 884		21		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 707	39 707	37 702		(9 494)		(3 325)		24 884		21		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 707	39 707	37 702		(9 494)		(3 325)		24 884		21		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	40 974	40 974	-	-	3 102	7.6%	4 275	10.4%	7 377	18.0%	2 328	41.5%	83.6%
National Government	19 836	19 836	-	-	1 589	8.0%	4 275	21.6%	5 864	29.6%	1 420	38.5%	201.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	796	-	(100.0%)
District Municipality	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 638	14 638	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 474	39 474	-	-	1 589	4.0%	4 275	10.8%	5 864	14.9%	2 216	42.3%	92.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	1 513	100.9%	-	-	1 513	100.9%	112	27.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 974	40 974	-	-	3 102	7.6%	4 275	10.4%	7 377	18.0%	2 328	41.5%	83.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 928	6 928	-	-	1 513	21.8%	685	9.9%	2 198	31.7%	1 264	-	(45.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 928	6 928	-	-	1 513	21.8%	685	9.9%	2 198	31.7%	1 264	-	(45.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 046	29 046	-	-	1 589	5.5%	3 590	12.4%	5 179	17.8%	1 064	14.7%	237.5%
Electricity	1 097	1 097	-	-	-	-	-	-	-	-	268	212.0%	(100.0%)
Water	7 479	7 479	-	-	1 589	21.2%	3 590	48.0%	5 179	69.2%	796	16.7%	351.1%
Waste Water Management	20 470	20 470	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	150 308	150 308	44 827	29.8%	42 742	28.4%	4 654	3.1%	92 223	61.4%	11 892	91.4%	(60.9%)
Property rates, penalties and collection charges	4 747	4 747	764	16.1%	11 957	251.9%	1 052	22.1%	13 773	290.1%	1 736	28.6%	(39.4%)
Service charges	41 495	41 495	8 815	21.2%	10 143	24.4%	2 123	5.1%	21 082	50.8%	5 623	-	(62.2%)
Other revenue	428	428	2 335	545.3%	98	22.9%	0	-	2 434	568.2%	45	-	(99.6%)
Government - operating	64 548	64 548	28 372	44.0%	15 969	24.7%	-	-	44 341	68.7%	-	69.5%	-
Government - capital	34 474	34 474	4 487	13.0%	122	.4%	-	-	4 609	13.4%	-	662.8%	-
Interest	4 616	4 616	54	1.2%	4 452	96.5%	1 479	32.0%	5 984	129.7%	4 488	107.5%	(67.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 684)	(118 684)	(33 709)	28.4%	(17 119)	14.4%	(5 333)	4.5%	(56 161)	47.3%	(15 109)	50.3%	(64.7%)
Suppliers and employees	(118 609)	(118 609)	(33 687)	28.4%	(16 923)	14.3%	(5 262)	4.4%	(55 872)	47.1%	(14 860)	50.3%	(64.6%)
Finance charges	(75)	(75)	(22)	29.4%	(21)	28.5%	(14)	18.4%	(57)	76.3%	(26)	33.4%	(47.8%)
Transfers and grants	-	-	-	-	(175)	-	(58)	-	(232)	-	(223)	61.7%	(74.1%)
Net Cash from/(used) Operating Activities	31 625	31 625	11 118	35.2%	25 624	81.0%	(680)	(2.1%)	36 062	114.0%	(3 217)	4 167.3%	(78.9%)
Cash Flow from Investing Activities													
Receipts	400	400	-	-	-	-	-	-	-	-	(34)	-	(100.0%)
Proceeds on disposal of PPE	400	400	-	-	-	-	-	-	-	-	(34)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 974)	(35 974)	(8 849)	24.6%	(2 233)	6.2%	(271)	.8%	(11 353)	31.6%	(2 328)	-	(88.4%)
Capital assets	(35 974)	(35 974)	(8 849)	24.6%	(2 233)	6.2%	(271)	.8%	(11 353)	31.6%	(2 328)	-	(88.4%)
Net Cash from/(used) Investing Activities	(35 574)	(35 574)	(8 849)	24.9%	(2 233)	6.3%	(271)	.8%	(11 353)	31.9%	(2 362)	-	(88.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 949)	(3 949)	2 269	(57.5%)	23 391	(592.3%)	(951)	24.1%	24 709	(625.6%)	(5 579)	3 616.5%	(83.0%)
Cash/cash equivalents at the year begin:	874	874	-	-	2 269	259.6%	25 660	2 936.0%	-	-	48 655	-	(47.3%)
Cash/cash equivalents at the year end:	(3 075)	(3 075)	2 269	(73.8%)	25 660	(834.4%)	24 709	(803.5%)	24 709	(803.5%)	43 076	3 616.5%	(42.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr M H Robertson	053 531 0671
Financial Manager	Mr Chris Mokeng (acting)	053 531 0671

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	91 827	91 827	24 330	26.5%	12 826	14.0%	23 799	25.9%	60 955	66.4%	7 170	66.2%	231.9%
Property rates	8 170	8 170	1 629	19.9%	548	6.7%	2 182	26.7%	4 359	53.4%	679	55.7%	221.3%
Property rates - penalties and collection charges	2 000	2 000	292	14.6%	104	5.2%	402	20.1%	798	39.9%	182	74.2%	121.0%
Service charges - electricity revenue	17 273	17 273	5 564	32.2%	1 362	7.9%	4 516	26.1%	11 442	66.2%	3 144	64.3%	43.7%
Service charges - water revenue	6 682	6 682	1 451	21.7%	327	4.9%	1 938	29.0%	3 716	55.6%	895	61.4%	116.5%
Service charges - sanitation revenue	5 338	5 338	1 045	19.6%	360	6.7%	1 379	25.8%	2 784	52.2%	662	59.4%	108.3%
Service charges - refuse revenue	4 000	4 000	1 000	25.0%	333	8.3%	1 331	33.3%	2 664	66.6%	622	66.4%	113.9%
Service charges - other	-	-	11		6		11		28		10		11.1%
Rental of facilities and equipment	30	30	6	21.3%	4	13.9%	8	28.0%	19	63.2%	5	68.8%	78.9%
Interest earned - external investments	200	200	79	39.4%	25	12.7%	41	20.7%	146	72.9%	4	11.4%	1 077.1%
Interest earned - outstanding debtors	6 785	6 785	1 452	21.4%	520	7.7%	2 145	31.6%	4 118	60.7%	847	42.7%	153.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	275	275	12	4.2%	0	.2%	6	2.2%	18	6.6%	13	36.4%	(55.0%)
Licences and permits	630	630	95	15.1%	53	8.4%	99	15.8%	247	39.2%	81	59.1%	22.0%
Agency services	13	13	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 483	39 483	11 593	29.4%	9 132	23.1%	9 651	24.4%	30 376	76.9%	-	79.7%	(100.0%)
Other own revenue	950	950	102	10.7%	50	5.2%	88	9.3%	239	25.2%	26	11.7%	240.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	83 713	83 713	14 612	17.5%	8 514	10.2%	19 132	22.9%	42 258	50.5%	9 390	50.0%	103.8%
Employee related costs	37 051	37 051	7 603	20.5%	4 206	11.4%	10 060	27.2%	21 869	59.0%	7 159	69.5%	40.5%
Remuneration of councillors	3 783	3 783	711	18.8%	236	6.2%	493	13.0%	1 441	38.1%	729	68.7%	(32.3%)
Debt impairment	12 764	12 764	-	-	-	-	-	-	-	-	-	50.0%	-
Depreciation and asset impairment	9 720	9 720	-	-	-	-	-	-	-	-	-	50.0%	-
Finance charges	100	100	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 864	5 864	2 512	42.8%	2 400	40.9%	3 640	62.1%	8 552	145.8%	-	20.4%	(100.0%)
Other Materials	2 500	2 500	-	-	-	-	338	13.5%	338	13.5%	-	-	(100.0%)
Contracted services	2 611	2 611	730	28.0%	225	8.6%	964	36.9%	1 920	73.5%	110	45.3%	774.0%
Transfers and grants	4 717	4 717	898	19.0%	610	12.9%	805	17.1%	2 313	49.0%	217	37.3%	270.3%
Other expenditure	4 603	4 603	2 157	46.9%	837	18.2%	2 832	61.5%	5 826	126.6%	1 175	39.4%	141.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 114	8 114	9 718		4 312		4 667		18 697		(2 220)		
Transfers recognised - capital	13 939	13 939	1 000	7.2%	1 000	7.2%	1 500	10.8%	3 500	25.1%	-	35.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 053	22 053	10 718		5 312		6 167		22 197		(2 220)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 053	22 053	10 718		5 312		6 167		22 197		(2 220)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 053	22 053	10 718		5 312		6 167		22 197		(2 220)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 053	22 053	10 718		5 312		6 167		22 197		(2 220)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 939	13 939	54	.4%	431	3.1%	5 287	37.9%	5 772	41.4%	3 280	63.9%	61.2%
National Government	13 939	13 939	54	.4%	431	3.1%	5 287	37.9%	5 772	41.4%	3 280	99.8%	61.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	27.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 939	13 939	54	.4%	431	3.1%	5 287	37.9%	5 772	41.4%	3 280	63.9%	61.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 939	13 939	54	.4%	431	3.1%	5 287	37.9%	5 772	41.4%	3 280	63.9%	61.2%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 939	10 939	54	.5%	263	2.4%	3 143	28.7%	3 460	31.6%	3 280	100.8%	(4.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 939	10 939	54	.5%	263	2.4%	3 143	28.7%	3 460	31.6%	3 280	100.8%	(4.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	3 000	-	-	168	5.6%	2 144	71.5%	2 312	77.1%	-	26.7%	(100.0%)
Electricity	3 000	3 000	-	-	168	5.6%	2 144	71.5%	2 312	77.1%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	89 855	89 855	16 665	18.5%	20 844	23.2%	14 487	16.1%	51 996	57.9%	4 248	58.0%	241.0%
Property rates, penalties and collection charges	6 473	6 473	529	8.2%	998	15.4%	658	10.2%	2 185	33.8%	463	46.1%	42.0%
Service charges	21 028	21 028	2 846	13.5%	2 536	12.1%	2 718	12.9%	8 100	38.5%	3 113	60.1%	(12.7%)
Other revenue	948	948	631	66.6%	1 091	115.2%	765	80.7%	2 487	262.5%	618	58.1%	23.7%
Government - operating	39 483	39 483	11 593	29.4%	9 663	24.5%	9 166	23.2%	30 423	77.1%	-	74.8%	(100.0%)
Government - capital	13 939	13 939	1 000	7.2%	6 470	46.4%	1 000	7.2%	8 470	60.8%	-	48.9%	(100.0%)
Interest	7 985	7 985	65	.8%	86	1.1%	180	2.3%	331	4.1%	53	7.2%	237.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 229)	(61 229)	(14 630)	23.9%	(12 853)	21.0%	(19 272)	31.5%	(46 755)	76.4%	(9 390)	49.9%	105.2%
Suppliers and employees	(56 412)	(56 412)	(13 732)	24.3%	(11 815)	20.9%	(18 468)	32.7%	(44 014)	78.0%	(9 173)	51.4%	101.3%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 717)	(4 717)	(898)	19.0%	(1 038)	22.0%	(805)	17.1%	(2 740)	58.1%	(217)	36.2%	270.3%
Net Cash from/(used) Operating Activities	28 626	28 626	2 035	7.1%	7 992	27.9%	(4 785)	(16.7%)	5 241	18.3%	(5 142)	115.4%	(6.9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 939)	(13 939)	-	-	(992)	7.1%	(4 083)	29.3%	(5 074)	36.4%	(493)	50.9%	727.6%
Capital assets	(13 939)	(13 939)	-	-	(992)	7.1%	(4 083)	29.3%	(5 074)	36.4%	(493)	50.9%	727.6%
Net Cash from/(used) Investing Activities	(13 939)	(13 939)	-	-	(992)	7.1%	(4 083)	29.3%	(5 074)	36.4%	(493)	51.4%	727.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 687	14 687	2 035	13.9%	7 000	47.7%	(8 868)	(60.4%)	167	1.1%	(5 635)	(12.0%)	57.4%
Cash/cash equivalents at the year begin:	5 000	5 000	880	17.6%	2 914	58.3%	9 914	198.3%	880	17.6%	6 914	-	43.4%
Cash/cash equivalents at the year end:	19 687	19 687	2 914	14.8%	9 914	50.4%	1 047	5.3%	1 047	5.3%	1 279	(13.8%)	(18.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	445	1.9%	440	1.8%	467	2.0%	22 473	94.3%	23 825	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	980	4.7%	799	3.9%	793	3.8%	18 148	87.6%	20 720	16.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	508	3.3%	443	2.9%	411	2.7%	13 805	91.0%	15 167	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	208	1.2%	186	1.1%	184	1.1%	16 628	96.6%	17 206	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	1.3%	194	1.2%	189	1.2%	15 797	96.4%	16 395	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	687	2.2%	666	2.1%	654	2.1%	29 238	93.6%	31 245	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	1.3%	12	1.0%	11	.9%	1 106	96.7%	1 143	.9%	-	-	-	-
Total By Income Source	3 057	2.4%	2 740	2.2%	2 708	2.2%	117 195	93.2%	125 700	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	251	4.9%	261	5.0%	240	4.7%	4 408	85.4%	5 160	4.1%	-	-	-	-
Commercial	531	6.7%	370	4.7%	345	4.4%	6 648	84.2%	7 893	6.3%	-	-	-	-
Households	2 268	2.0%	2 102	1.9%	2 114	1.9%	105 847	94.2%	112 331	89.4%	-	-	-	-
Other	8	2.5%	8	2.5%	8	2.4%	293	92.6%	316	.3%	-	-	-	-
Total By Customer Group	3 057	2.4%	2 740	2.2%	2 708	2.2%	117 195	93.2%	125 700	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 042	11.3%	2 866	15.9%	2 700	15.0%	10 409	57.8%	18 017	58.4%
Bulk Water	802	13.5%	851	14.3%	885	14.9%	3 398	57.2%	5 936	19.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	213	7.6%	476	17.0%	2 112	75.4%	2 801	9.1%
Auditor-General	934	22.7%	17	.4%	20	.5%	3 135	76.4%	4 106	13.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 779	12.2%	3 947	12.8%	4 080	13.2%	19 054	61.7%	30 860	100.0%

Contact Details

Municipal Manager	Mr Floyd Leeuw	
Financial Manager		053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	242 916	259 905	70 669	29.1%	63 218	26.0%	60 882	23.4%	194 769	74.9%	27 303	66.6%	123.0%
Property rates	18 503	18 503	4 050	21.9%	3 555	19.2%	3 688	19.9%	11 292	61.0%	4 168	82.0%	(11.5%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	67 927	-	17 857	26.3%	18 485	27.2%	19 380	-	55 722	-	7 996	51.7%	142.4%
Service charges - water revenue	34 574	-	6 107	17.7%	6 727	19.5%	7 650	-	20 484	-	5 753	60.5%	33.0%
Service charges - sanitation revenue	12 357	-	3 242	26.2%	3 151	25.5%	3 165	-	9 559	-	2 506	73.3%	26.3%
Service charges - refuse revenue	8 246	-	2 075	25.2%	2 070	25.1%	2 025	-	6 170	-	1 641	71.2%	23.4%
Service charges - other	-	123 231	-		-		-		-		-		-
Rental of facilities and equipment	381	535	152	39.8%	120	31.6%	93	17.5%	365	68.3%	96	76.4%	(2.4%)
Interest earned - external investments	1 439	522	150	10.4%	91	6.3%	146	27.9%	386	74.0%	838	170.0%	(82.6%)
Interest earned - outstanding debtors	13 564	14 456	3 785	27.9%	4 062	29.9%	4 405	30.5%	12 253	84.8%	3 265	70.2%	34.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	149	84	27	18.2%	15	10.2%	30	35.8%	72	85.8%	41	78.6%	(25.4%)
Licences and permits	1 441	1 633	422	29.3%	411	28.5%	356	21.8%	1 189	72.8%	404	89.8%	(11.9%)
Agency services	513	1 436	356	69.4%	349	68.1%	469	32.7%	1 174	81.8%	450	229.3%	4.1%
Transfers recognised - operational	82 585	98 805	32 208	39.0%	23 951	29.0%	19 325	19.6%	75 484	76.4%	-	70.1%	(100.0%)
Other own revenue	1 238	698	239	19.3%	231	18.6%	149	21.4%	619	88.7%	146	56.8%	2.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	239 422	278 424	33 606	14.0%	51 255	21.4%	60 333	21.7%	145 194	52.1%	38 094	56.3%	58.4%
Employee related costs	58 192	64 734	14 907	25.6%	15 690	27.0%	15 221	23.5%	45 818	70.8%	13 757	74.4%	10.6%
Remuneration of councillors	4 650	5 542	1 175	25.3%	1 175	25.3%	1 365	24.6%	3 714	67.0%	1 073	72.5%	27.1%
Debt impairment	10 486	10 486	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 293	12 293	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	76 238	76 238	6 873	9.0%	19 200	25.2%	29 405	38.6%	55 479	72.8%	12 118	59.9%	142.7%
Other Materials	10 319	10 330	946	9.2%	1 610	15.6%	1 974	19.1%	4 530	43.9%	1 054	54.3%	87.3%
Contracted services	16 443	24 641	2 129	12.9%	4 814	29.3%	3 256	13.2%	10 199	41.4%	2 682	122.0%	21.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 801	74 159	7 576	14.9%	8 766	17.3%	9 113	12.3%	25 455	34.3%	7 411	40.7%	23.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 495	(18 519)	37 063		11 963		548		49 575		(10 792)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	55 282	67 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 777	48 481	37 063		11 963		548		49 575		(10 792)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 777	48 481	37 063		11 963		548		49 575		(10 792)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 777	48 481	37 063		11 963		548		49 575		(10 792)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 777	48 481	37 063		11 963		548		49 575		(10 792)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	55 282	67 000	15 138	27.4%	14 234	25.7%	10 881	16.2%	40 253	60.1%	8 145	75.8%	33.6%
National Government	51 787	52 882	15 138	29.2%	13 779	26.6%	10 452	19.8%	39 368	74.4%	5 219	82.3%	100.3%
Provincial Government	-	440	-	-	-	-	-	-	-	-	1 106	54.4%	(100.0%)
District Municipality	-	10 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 787	63 322	15 138	29.2%	13 779	26.6%	10 452	16.5%	39 368	62.2%	6 325	83.4%	65.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 495	3 678	-	-	455	13.0%	430	11.7%	885	24.1%	1 820	41.4%	(76.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 282	67 000	15 138	27.4%	14 234	25.7%	9 107	13.6%	38 479	57.4%	8 145	75.8%	11.8%
Governance and Administration	418	67 000	-	-	8	2.0%	25	-	33	-	14	41.7%	76.2%
Executive & Council	-	67 000	-	-	-	-	-	-	-	-	-	3 142.9%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	40.6%	-
Corporate Services	418	-	-	-	8	2.0%	25	-	33	-	14	23.7%	76.2%
Community and Public Safety	159	-	-	-	106	66.3%	61	-	167	-	759	74.1%	(91.9%)
Community & Social Services	159	-	-	-	106	66.3%	61	-	167	-	752	72.8%	(91.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	7	99.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 650	-	1 365	8.2%	4 840	29.1%	1 778	-	7 983	-	2 897	78.6%	(38.6%)
Planning and Development	780	-	-	-	70	9.0%	-	-	70	-	-	-	-
Road Transport	15 870	-	1 365	8.6%	4 770	30.1%	1 778	-	7 913	-	2 897	50.3%	(38.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 055	-	13 773	36.2%	9 280	24.4%	7 243	-	30 296	-	4 476	75.4%	61.8%
Electricity	1 000	-	552	55.2%	508	50.8%	179	-	1 239	-	574	62.3%	(68.8%)
Water	35 903	-	13 220	36.8%	8 772	24.4%	7 064	-	29 057	-	3 901	77.0%	81.1%
Waste Water Management	689	-	-	-	-	-	-	-	-	-	-	15.4%	-
Waste Management	463	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	247 403	313 439	89 478	36.2%	63 218	25.6%	60 882	19.4%	213 578	68.1%	37 688	67.5%	61.5%
Property rates, penalties and collection charges	18 503	18 503	4 050	21.9%	3 555	19.2%	3 688	19.9%	11 292	61.0%	4 168	-	(11.5%)
Service charges	86 173	123 231	29 281	34.0%	30 433	35.3%	32 220	26.1%	91 934	74.6%	17 895	-	80.1%
Other revenue	3 722	5 265	1 196	32.1%	1 126	30.3%	1 098	20.9%	3 420	65.0%	1 137	3.1%	(3.4%)
Government - operating	82 585	79 480	32 208	39.0%	23 951	29.0%	19 325	24.3%	75 484	95.0%	-	74.5%	(100.0%)
Government - capital	54 982	71 982	18 809	34.2%	-	-	-	-	18 809	26.1%	13 650	72.8%	(100.0%)
Interest	1 439	14 978	3 935	273.5%	4 153	288.6%	4 551	30.4%	12 639	84.4%	838	10.7%	443.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 643)	(249 400)	(33 606)	15.5%	(51 086)	23.6%	(60 333)	24.2%	(145 026)	58.1%	(38 094)	63.0%	58.4%
Suppliers and employees	(216 643)	(249 400)	(33 606)	15.5%	(51 086)	23.6%	(60 333)	24.2%	(145 026)	58.1%	(38 094)	63.0%	58.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 761	64 040	55 872	181.6%	12 132	39.4%	548	.9%	68 552	107.0%	(406)	80.7%	(235.0%)
Cash Flow from Investing Activities													
Receipts	(2 300)	8	8	(.4%)	-	-	-	-	8	100.0%	3 525	(419.8%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 300)	8	8	(.4%)	-	-	-	-	8	100.0%	3 525	(977.4%)	(100.0%)
Payments	(67 112)	(67 000)	(15 138)	22.6%	(14 234)	21.2%	(10 881)	16.2%	(40 252)	60.1%	(9 011)	82.2%	20.7%
Capital assets	(67 112)	(67 000)	(15 138)	22.6%	(14 234)	21.2%	(10 881)	16.2%	(40 252)	60.1%	(9 011)	82.2%	20.7%
Net Cash from/(used) Investing Activities	(69 412)	(66 992)	(15 130)	21.8%	(14 234)	20.5%	(10 881)	16.2%	(40 244)	60.1%	(5 487)	(56.8%)	98.3%
Cash Flow from Financing Activities													
Receipts	-	(45)	(22)	-	(24)	-	2	(3.5%)	(44)	96.5%	(16)	-	(110.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(45)	(22)	-	(24)	-	2	(3.5%)	(44)	96.5%	(16)	-	(110.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(45)	(22)	-	(24)	-	2	(3.5%)	(44)	96.5%	(16)	-	(110.1%)
Net Increase/(Decrease) in cash held	(38 651)	(2 998)	40 721	(105.4%)	(2 125)	5.5%	(10 331)	344.6%	28 265	(942.9%)	(5 909)	(493.0%)	74.8%
Cash/cash equivalents at the year begin:	5 159	5 159	55 257	1 071.0%	95 978	1 860.3%	93 853	1 819.1%	55 257	1 071.0%	140 575	128.4%	(33.2%)
Cash/cash equivalents at the year end:	(33 491)	2 162	95 978	(286.6%)	93 853	(280.2%)	83 522	3 863.7%	83 522	3 863.7%	134 667	2 610.2%	(38.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 820	3.7%	1 918	2.5%	3 635	4.7%	68 366	89.1%	76 739	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 309	32.0%	2 033	12.2%	2 112	12.7%	7 156	43.1%	16 610	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 182	3.5%	956	2.8%	849	2.5%	30 998	91.2%	33 986	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	923	1.6%	843	1.5%	807	1.4%	53 648	95.4%	56 221	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	598	1.6%	541	1.5%	520	1.4%	34 840	95.5%	36 500	12.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 495	2.3%	1 463	2.2%	1 412	2.2%	60 757	93.3%	65 126	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	.3%	28	.3%	32	.3%	10 825	99.2%	10 914	3.7%	-	-	-	-
Total By Income Source	12 355	4.2%	7 783	2.6%	9 368	3.2%	266 589	90.0%	296 095	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	681	5.7%	465	3.9%	890	7.4%	9 972	83.0%	12 007	4.1%	-	-	-	-
Commercial	5 078	18.2%	1 876	6.7%	1 771	6.4%	19 151	68.7%	27 876	9.4%	-	-	-	-
Households	6 187	2.4%	5 087	2.0%	6 265	2.5%	235 792	93.1%	253 330	85.6%	-	-	-	-
Other	409	14.2%	355	12.3%	442	15.3%	1 675	58.1%	2 882	1.0%	-	-	-	-
Total By Customer Group	12 355	4.2%	7 783	2.6%	9 368	3.2%	266 589	90.0%	296 095	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	3 844	100.0%	3 844	39.2%
Bulk Water	-	-	-	-	772	13.5%	4 964	86.5%	5 735	58.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	183	77.4%	27	11.2%	18	7.8%	9	3.6%	237	2.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	183	1.9%	27	.3%	790	8.0%	8 816	89.8%	9 816	100.0%

Contact Details

Municipal Manager	Mr Zithulele Nikani	053 474 9700
Financial Manager	Mr Hestelle Basson	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	117 137	124 393	42 866	36.6%	35 130	30.0%	(4 835)	(3.9%)	73 161	58.8%	4 003	66.0%	(220.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 072	1 072	20	1.9%	21	2.0%	118	11.0%	160	14.9%	468	68.6%	(74.8%)
Interest earned - external investments	5 443	5 843	1 254	23.0%	34 731	638.0%	(30 607)	(523.8%)	5 378	92.0%	1 686	81.0%	(1 915.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 509	112 865	41 530	39.0%	368	.3%	25 643	22.7%	67 541	59.8%	1 815	65.2%	1 312.8%
Other own revenue	4 053	4 553	61	1.5%	10	.2%	11	.2%	82	1.8%	34	77.1%	(67.2%)
Gains on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	14.5%	-
Operating Expenditure	155 102	164 764	17 994	11.6%	28 994	18.7%	29 865	18.1%	76 853	46.6%	26 338	53.6%	13.4%
Employee related costs	57 549	57 549	12 110	21.0%	13 168	22.9%	12 207	21.2%	37 485	65.1%	11 688	61.1%	4.4%
Remuneration of councillors	6 337	6 337	1 400	22.1%	1 406	22.2%	1 642	25.9%	4 448	70.2%	1 345	66.8%	22.1%
Debt impairment	3	3	-	-	-	-	-	-	-	-	11	356.5%	(100.0%)
Depreciation and asset impairment	5 615	5 615	-	-	-	-	2 982	53.1%	2 982	53.1%	1 166	91.9%	155.7%
Finance charges	3 054	3 054	-	-	-	-	463	15.2%	463	15.2%	-	16.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 956	4 620	868	21.9%	639	16.2%	825	17.8%	2 332	50.5%	720	40.8%	14.5%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	56 992	66 362	1 326	2.3%	9 943	17.4%	8 858	13.3%	20 126	30.3%	9 319	45.0%	(5.0%)
Other expenditure	21 386	21 014	2 290	10.7%	3 838	17.9%	2 889	13.7%	9 017	42.9%	2 089	48.1%	38.3%
Loss on disposal of PPE	210	210	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 965)	(40 371)	24 872		6 136		(34 700)		(3 691)		(22 336)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(37 965)	(40 371)	24 872		6 136		(34 700)		(3 691)		(22 336)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(37 965)	(40 371)	24 872		6 136		(34 700)		(3 691)		(22 336)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(37 965)	(40 371)	24 872		6 136		(34 700)		(3 691)		(22 336)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37 965)	(40 371)	24 872		6 136		(34 700)		(3 691)		(22 336)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	13 555	11 534	154	1.1%	941	6.9%	1 863	16.2%	2 959	25.7%	353	37.2%	428.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 555	11 534	154	1.1%	941	6.9%	1 863	16.2%	2 959	25.7%	353	41.4%	428.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	13 555	11 534	154	1.1%	941	6.9%	1 863	16.2%	2 959	25.7%	353	37.2%	428.4%
Governance and Administration	2 751	2 807	120	4.4%	203	7.4%	1 850	65.9%	2 174	77.4%	329	40.8%	462.1%
Executive & Council	165	167	7	4.5%	-	-	22	13.4%	30	17.9%	111	29.2%	(79.9%)
Budget & Treasury Office	1 924	2 143	25	1.3%	14	.7%	1 802	84.0%	1 841	85.9%	148	63.8%	1 116.7%
Corporate Services	663	497	88	13.2%	189	28.6%	26	5.3%	304	61.1%	70	11.7%	(62.0%)
Community and Public Safety	9 725	7 655	12	.1%	724	7.4%	3	-	739	9.6%	-	69.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9 725	7 655	12	.1%	724	7.4%	3	-	739	9.6%	-	79.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	58.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 079	1 072	23	2.1%	14	1.3%	10	.9%	47	4.3%	17	46.2%	(41.3%)
Planning and Development	1 059	1 051	23	2.1%	14	1.3%	2	.2%	38	3.6%	3	42.4%	(38.1%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	20	20	-	-	-	-	8	40.7%	8	40.7%	14	79.4%	(41.8%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	7	1.7%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	117 077	124 333	42 846	36.6%	41 693	35.6%	28 025	22.5%	112 563	90.5%	29 829	101.8%	(6.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	5 125	5 625	61	1.2%	(28)	(.5%)	11	.2%	45	.8%	781	1 882.2%	(98.6%)
Government - operating	106 509	112 865	41 530	39.0%	39 968	37.5%	25 643	22.7%	107 141	94.9%	27 360	100.1%	(6.3%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 443	5 843	1 254	23.0%	1 753	32.2%	2 371	40.6%	5 378	92.0%	1 689	87.8%	40.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 810)	(147 888)	(28 222)	20.3%	(18 766)	13.5%	(26 997)	18.3%	(73 984)	50.0%	(27 095)	70.6%	(.4%)
Suppliers and employees	(83 177)	(82 885)	(26 896)	32.3%	(8 823)	10.6%	(17 349)	20.9%	(53 069)	64.0%	(18 435)	73.9%	(5.9%)
Finance charges	(1 054)	(1 054)	-	-	-	-	-	-	-	-	-	35.2%	-
Transfers and grants	(54 578)	(63 948)	(1 326)	2.4%	(9 942)	18.2%	(9 648)	15.1%	(20 915)	32.7%	(8 661)	65.4%	11.4%
Net Cash from/(used) Operating Activities	(21 733)	(23 555)	14 624	(67.3%)	22 927	(105.5%)	1 028	(4.4%)	38 579	(163.8%)	2 734	(671.6%)	(62.4%)
Cash Flow from Investing Activities													
Receipts	60	60	-	-	-	-	-	-	-	-	-	17.5%	-
Proceeds on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	17.5%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 489)	(11 535)	(154)	1.6%	(941)	9.9%	(1 863)	16.2%	(2 959)	25.7%	(343)	69.7%	443.5%
Capital assets	(9 489)	(11 535)	(154)	1.6%	(941)	9.9%	(1 863)	16.2%	(2 959)	25.7%	(343)	69.7%	443.5%
Net Cash from/(used) Investing Activities	(9 429)	(11 475)	(154)	1.6%	(941)	10.0%	(1 863)	16.2%	(2 959)	25.8%	(343)	71.1%	443.5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 111)	(1 111)	-	-	-	-	(866)	77.9%	(866)	77.9%	-	48.4%	(100.0%)
Repayment of borrowing	(1 111)	(1 111)	-	-	-	-	(866)	77.9%	(866)	77.9%	-	48.4%	(100.0%)
Net Cash from/(used) Financing Activities	(1 111)	(1 111)	-	-	-	-	(866)	77.9%	(866)	77.9%	-	48.4%	(100.0%)
Net Increase/(Decrease) in cash held	(32 273)	(36 141)	14 469	(44.8%)	21 986	(68.1%)	(1 702)	4.7%	34 754	(96.2%)	2 391	(340.8%)	(171.2%)
Cash/cash equivalents at the year begin:	94 016	87 483	87 934	93.5%	102 404	108.9%	124 390	142.2%	87 934	100.5%	113 840	100.0%	9.3%
Cash/cash equivalents at the year end:	61 743	51 342	102 404	165.9%	124 390	201.5%	122 688	239.0%	122 688	239.0%	116 231	146.0%	5.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 542	94.5%	104	2.2%	-	-	162	3.4%	4 808	100.0%	-	-	-	-
Total By Income Source	4 542	94.5%	104	2.2%	-	-	162	3.4%	4 808	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22	8.9%	103	42.6%	6	2.4%	112	46.1%	243	5.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 521	99.0%	1	-	(6)	(.1%)	50	1.1%	4 565	94.9%	-	-	-	-
Total By Customer Group	4 542	94.5%	104	2.2%	-	-	162	3.4%	4 808	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	45 172	100.0%	-	-	-	-	-	-	45 172	100.0%
Total	45 172	100.0%	-	-	-	-	-	-	45 172	100.0%

Contact Details

Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onneile Moseki (Acting)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	355 957	355 957	137 252	38.6%	27 324	7.7%	98 761	27.7%	263 338	74.0%	98 964	93.8%	(.2%)
Property rates	35 011	35 011	11 294	32.3%	11 126	31.8%	11 210	32.0%	33 630	96.1%	2 593	58.3%	332.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	25 118	25 118	6 374	25.4%	6 350	25.3%	4 185	16.7%	16 908	67.3%	2 036	73.0%	105.5%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 661	16 661	4 230	25.4%	4 232	25.4%	6 294	37.8%	14 756	88.6%	1 315	63.9%	378.8%
Service charges - other	-	-	0	-	1	-	0	-	2	-	0	-	660.9%
Rental of facilities and equipment	100	100	36	36.3%	20	19.7%	26	26.2%	82	82.2%	(3)	35.9%	(895.2%)
Interest earned - external investments	3 911	3 911	1 529	39.1%	1 545	39.5%	825	21.1%	3 899	99.7%	19 868	540.1%	(95.8%)
Interest earned - outstanding debtors	5 320	5 320	2 219	41.7%	3 880	72.9%	13 770	258.8%	19 869	373.5%	921	89.6%	1 395.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	269 112	269 112	111 349	41.4%	-	-	67 235	25.0%	178 584	66.4%	72 090	93.4%	(6.7%)
Other own revenue	725	725	221	30.5%	171	23.6%	(4 784)	(659.8%)	(4 391)	(605.7%)	145	118.4%	(3 408.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	340 408	340 408	58 200	17.1%	60 364	17.7%	55 381	16.3%	173 945	51.1%	55 298	56.0%	.1%
Employee related costs	86 338	86 338	17 691	20.5%	18 602	21.5%	19 153	22.2%	55 446	64.2%	15 483	66.4%	23.7%
Remuneration of councillors	18 572	18 572	4 325	23.3%	4 347	23.4%	5 220	28.1%	13 892	74.8%	4 092	70.7%	27.5%
Debt impairment	39 520	39 520	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 199	10 199	-	-	-	-	-	-	-	-	-	-	-
Finance charges	170	170	27	15.8%	21	12.5%	11	6.3%	59	34.6%	16	13.2%	(32.2%)
Bulk purchases	40 295	40 295	10 474	26.0%	2 248	5.6%	1 100	2.7%	13 822	34.3%	9 551	54.6%	(88.5%)
Other Materials	20 545	20 545	1 481	7.2%	4 131	20.1%	3 461	16.8%	9 073	44.2%	1 290	40.9%	168.2%
Contracted services	45 421	45 421	8 407	18.5%	10 606	23.3%	10 329	22.7%	29 342	64.6%	7 724	65.8%	33.7%
Transfers and grants	11 961	11 961	2 303	19.3%	1 331	11.1%	30	.2%	3 664	30.6%	-	-	(100.0%)
Other expenditure	67 386	67 386	13 492	20.0%	19 079	28.3%	16 078	23.9%	48 648	72.2%	17 142	64.7%	(6.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 549	15 549	79 052		(33 040)		43 380		89 393		43 665		
Transfers recognised - capital	112 000	112 000	2 545	2.3%	112 839	100.7%	108 190	96.6%	223 574	199.6%	9 558	15.7%	1 031.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	127 549	127 549	81 597		79 799		151 571		312 967		53 223		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	127 549	127 549	81 597		79 799		151 571		312 967		53 223		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	127 549	127 549	81 597		79 799		151 571		312 967		53 223		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	127 549	127 549	81 597		79 799		151 571		312 967		53 223		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	124 215	124 215	23 423	18.9%	79 089	63.7%	54 706	44.0%	157 218	126.6%	19 039	82.0%	187.3%
National Government	112 015	112 015	17 077	15.2%	78 893	70.4%	54 706	48.8%	150 676	134.5%	12 942	108.7%	322.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	4 708	44.3%	(100.0%)
District Municipality	-	-	6 346	-	-	-	-	-	6 346	-	1 199	7.5%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 015	112 015	23 423	20.9%	78 893	70.4%	54 706	48.8%	157 022	140.2%	18 849	85.5%	190.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 200	12 200	-	-	196	1.6%	-	-	196	1.6%	190	3.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	124 215	124 215	23 423	18.9%	79 089	63.7%	54 706	44.0%	157 218	126.6%	19 039	82.0%	187.3%
Governance and Administration	2 200	2 200	-	-	196	8.9%	-	-	196	8.9%	190	29.4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 200	2 200	-	-	196	8.9%	-	-	196	8.9%	190	29.4%	(100.0%)
Community and Public Safety	15 485	15 485	847	5.5%	1 241	8.0%	4 036	26.1%	6 124	39.5%	-	-	(100.0%)
Community & Social Services	-	-	847	-	1 241	-	4 036	-	6 124	-	-	-	(100.0%)
Sport And Recreation	15 485	15 485	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 110	21 110	19 493	92.3%	32 427	153.6%	18 250	86.5%	70 169	332.4%	8 521	86.5%	114.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 110	21 110	19 493	92.3%	32 427	153.6%	18 250	86.5%	70 169	332.4%	8 521	86.5%	114.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	74 220	74 220	3 083	4.2%	45 225	60.9%	32 421	43.7%	80 728	108.8%	10 329	80.9%	213.9%
Electricity	8 000	8 000	1 923	24.0%	1 637	20.5%	2 462	30.8%	6 022	75.3%	-	64.2%	(100.0%)
Water	55 220	55 220	-	-	28 103	50.9%	25 038	45.3%	53 142	96.2%	9 821	76.5%	155.0%
Waste Water Management	11 000	11 000	1 160	10.5%	15 484	140.8%	4 920	44.7%	21 564	196.0%	508	97.4%	868.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 200	11 200	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	415 949	415 949	192 739	46.3%	154 900	37.2%	104 742	25.2%	452 380	108.8%	169 641	105.7%	(38.3%)
Property rates, penalties and collection charges	28 009	28 009	320	1.1%	319	1.1%	426	1.5%	1 065	3.8%	106	2.4%	300.0%
Service charges	2 258	2 258	759	33.6%	343	15.2%	-	-	1 102	48.8%	22 665	396.6%	(100.0%)
Other revenue	659	659	31 133	4 727.0%	2 280	346.2%	31 598	4 797.6%	65 012	9 870.8%	3 025	2 482.5%	944.7%
Government - operating	269 113	269 113	111 349	41.4%	86 996	32.3%	65 247	24.2%	263 592	97.9%	72 854	96.9%	(10.4%)
Government - capital	112 000	112 000	48 136	43.0%	63 392	56.6%	5 257	4.7%	116 785	104.3%	70 413	123.5%	(92.5%)
Interest	3 911	3 911	1 041	26.6%	1 569	40.1%	2 214	56.6%	4 824	123.4%	578	7.4%	283.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(291 190)	(291 190)	(81 686)	28.1%	(65 766)	22.6%	(60 983)	20.9%	(208 435)	71.6%	(81 894)	77.5%	(25.5%)
Suppliers and employees	(278 559)	(278 559)	(81 628)	29.3%	(65 734)	23.6%	(60 943)	21.9%	(208 305)	74.8%	(81 853)	77.5%	(25.5%)
Finance charges	(170)	(170)	(58)	34.1%	(32)	18.9%	(40)	23.4%	(130)	76.4%	(41)	154.6%	(2.7%)
Transfers and grants	(12 461)	(12 461)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	124 759	124 759	111 052	89.0%	89 134	71.4%	43 759	35.1%	243 945	195.5%	87 747	152.3%	(50.1%)
Cash Flow from Investing Activities													
Receipts	-	-	(75 200)	-	(12 600)	-	45 120	-	(42 680)	-	(74 300)	-	(160.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(75 200)	-	(12 600)	-	45 120	-	(42 680)	-	(74 300)	-	(160.7%)
Payments	(124 215)	(124 215)	(24 588)	19.8%	(91 644)	73.8%	(50 010)	40.3%	(166 242)	133.8%	(15 290)	71.2%	227.1%
Capital assets	(124 215)	(124 215)	(24 588)	19.8%	(91 644)	73.8%	(50 010)	40.3%	(166 242)	133.8%	(15 290)	71.2%	227.1%
Net Cash from/(used) Investing Activities	(124 215)	(124 215)	(99 788)	80.3%	(104 244)	83.9%	(4 890)	3.9%	(208 922)	168.2%	(89 590)	149.0%	(94.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	544	544	11 265	2 070.9%	(15 110)	(2 777.9%)	38 869	7 145.8%	35 023	6 438.8%	(1 843)	3 046.5%	(2 209.1%)
Cash/cash equivalents at the year begin:	20 673	20 673	4 156	20.1%	15 421	74.6%	311	1.5%	4 156	20.1%	9 996	11.8%	(96.9%)
Cash/cash equivalents at the year end:	21 217	21 217	15 421	72.7%	311	1.5%	39 180	184.7%	39 180	184.7%	8 153	39.4%	380.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 182	2.1%	2 141	2.1%	2 134	2.1%	95 872	93.7%	102 329	47.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 492	4.7%	1 487	4.7%	1 619	5.1%	27 192	85.5%	31 790	14.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 396	3.3%	1 393	3.3%	1 393	3.3%	38 384	90.2%	42 567	19.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 383	3.6%	1 338	3.5%	1 295	3.4%	33 934	89.4%	37 951	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5	100.0%	5	-	-	-	-	-
Total By Income Source	6 454	3.0%	6 359	3.0%	6 440	3.0%	195 389	91.0%	214 642	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 176	6.0%	1 153	5.9%	1 278	6.5%	16 053	81.7%	19 659	9.2%	-	-	-	-
Commercial	95	1.9%	94	1.8%	93	1.8%	4 835	94.5%	5 118	2.4%	-	-	-	-
Households	5 184	2.7%	5 112	2.7%	5 069	2.7%	174 501	91.9%	189 865	88.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 454	3.0%	6 359	3.0%	6 440	3.0%	195 389	91.0%	214 642	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 691	77.8%	643	18.6%	125	3.6%	-	-	3 459	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 691	77.8%	643	18.6%	125	3.6%	-	-	3 459	100.0%

Contact Details

Municipal Manager	Mr Mr Roger Nkhumise	012 716 1300
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 512 326	1 512 326	430 847	28.5%	238 849	15.8%	454 590	30.1%	1 124 287	74.3%	241 362	67.3%	88.3%
Property rates	337 183	337 183	71 495	21.2%	73 202	21.7%	71 680	21.3%	216 377	64.2%	72 907	71.3%	(1.7%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	431 808	431 808	98 365	22.8%	100 720	23.3%	103 636	24.0%	302 721	70.1%	103 819	62.2%	(.2%)
Service charges - water revenue	133 644	133 644	30 199	22.6%	32 445	24.3%	48 296	36.1%	110 941	83.0%	22 867	74.3%	111.2%
Service charges - sanitation revenue	26 213	26 213	5 205	19.9%	8 016	30.6%	12 735	48.6%	25 956	99.0%	8 491	65.2%	50.0%
Service charges - refuse revenue	27 351	27 351	6 647	24.3%	6 649	24.3%	6 604	24.1%	19 900	72.8%	6 414	74.7%	2.9%
Service charges - other	-	-	23		-		44		67		-		(100.0%)
Rental of facilities and equipment	628	628	174	27.7%	293	46.7%	285	45.4%	752	119.8%	122	72.7%	132.8%
Interest earned - external investments	4 095	4 095	1 622	39.6%	1 263	30.9%	2 509	61.3%	5 395	131.8%	1 983	89.0%	26.6%
Interest earned - outstanding debtors	56 483	56 483	20 930	37.1%	12 209	21.6%	13 776	24.4%	46 916	83.1%	19 698	88.4%	(30.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	626	626	78	12.5%	171	27.3%	101	16.1%	351	56.0%	84	40.5%	20.9%
Licences and permits	7 335	7 335	559	7.6%	871	11.9%	665	9.1%	2 094	28.6%	706	268.2%	(5.8%)
Agency services	2 215	2 215	-	-	-	-	-	-	-	-	1 104	62.2%	(100.0%)
Transfers recognised - operational	468 393	468 393	191 363	40.9%	-	-	190 858	40.7%	382 221	81.6%	-	65.7%	(100.0%)
Other own revenue	16 352	16 352	4 186	25.6%	3 009	18.4%	3 400	20.8%	10 595	64.8%	3 167	41.6%	7.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 512 169	1 512 169	230 983	15.3%	356 569	23.6%	360 367	23.8%	947 918	62.7%	289 538	70.8%	24.5%
Employee related costs	340 739	340 739	84 530	24.8%	87 304	25.6%	86 303	25.3%	258 137	75.8%	78 717	77.7%	9.6%
Remuneration of councillors	26 345	26 345	5 657	21.5%	5 641	21.4%	6 537	24.8%	17 835	67.7%	3 561	54.8%	83.6%
Debt impairment	208 167	208 167	-	-	-	-	-	-	-	-	33 839	26.7%	(100.0%)
Depreciation and asset impairment	82 430	82 430	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 000	10 000	24 316	243.2%	8 193	81.9%	42 215	422.2%	74 725	747.2%	21 257	-	98.6%
Bulk purchases	511 126	511 126	54 790	10.7%	157 991	30.9%	111 312	21.8%	324 093	63.4%	96 629	83.8%	15.2%
Other Materials	107 645	107 645	8 903	8.3%	29 500	27.4%	15 829	14.7%	54 232	50.4%	8 790	70.7%	80.1%
Contracted services	73 763	73 763	14 274	19.4%	27 670	37.5%	38 029	51.6%	79 973	108.4%	19 353	74.2%	96.5%
Transfers and grants	33 459	33 459	2 672	8.0%	4 111	12.3%	9 840	29.4%	16 622	49.7%	2 820	68.0%	248.9%
Other expenditure	118 495	118 495	35 842	30.2%	36 158	30.5%	50 302	42.5%	122 302	103.2%	24 573	80.6%	104.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	157	157	199 864		(117 719)		94 224		176 369		(48 176)		
Transfers recognised - capital	-	-	1 100	-	-	-	-	-	1 100	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	157	157	200 964		(117 719)		94 224		177 469		(48 176)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	157	157	200 964		(117 719)		94 224		177 469		(48 176)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	157	157	200 964		(117 719)		94 224		177 469		(48 176)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	157	157	200 964		(117 719)		94 224		177 469		(48 176)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	292 461	292 461	13 164	4.5%	49 565	16.9%	73 345	25.1%	136 074	46.5%	93 825	54.4%	(21.8%)
National Government	284 461	284 461	12 589	4.4%	47 483	16.7%	71 930	25.3%	132 003	46.4%	90 141	52.9%	(20.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	499	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	284 461	284 461	12 589	4.4%	47 483	16.7%	71 930	25.3%	132 003	46.4%	90 641	53.7%	(20.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	8 000	575	7.2%	2 082	26.0%	1 414	17.7%	4 071	50.9%	3 184	76.4%	(55.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	292 461	292 461	13 164	4.5%	49 565	16.9%	73 345	25.1%	136 074	46.5%	93 825	54.4%	(21.8%)
Governance and Administration	6 500	6 500	559	8.6%	2 082	32.0%	416	6.4%	3 058	47.0%	1 673	81.1%	(75.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	113.2%	-
Budget & Treasury Office	4 500	4 500	-	-	2 057	45.7%	404	9.0%	2 462	54.7%	1 656	80.4%	(75.6%)
Corporate Services	2 000	2 000	559	28.0%	25	1.2%	12	.6%	596	29.8%	17	96.8%	(28.4%)
Community and Public Safety	17 250	17 250	676	3.9%	3 312	19.2%	5 749	33.3%	9 737	56.4%	7 369	40.2%	(22.0%)
Community & Social Services	2 000	2 000	-	-	-	-	-	-	-	-	4 507	117.8%	(100.0%)
Sport And Recreation	11 750	11 750	676	5.7%	3 312	28.2%	5 749	48.9%	9 737	82.9%	2 862	36.2%	100.9%
Public Safety	3 500	3 500	-	-	-	-	-	-	-	-	-	7.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	142 300	142 300	8 029	5.6%	20 049	14.1%	41 824	29.4%	69 901	49.1%	31 614	64.6%	32.3%
Planning and Development	-	-	-	-	99	-	-	-	99	-	499	-	(100.0%)
Road Transport	142 300	142 300	8 029	5.6%	19 950	14.0%	41 824	29.4%	69 802	49.1%	31 114	63.6%	34.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 411	126 411	3 900	3.1%	24 122	19.1%	25 356	20.1%	53 379	42.2%	53 169	53.3%	(52.3%)
Electricity	24 000	24 000	-	-	2 647	11.0%	4 729	19.7%	7 375	30.7%	5 490	38.2%	(13.9%)
Water	79 911	79 911	3 247	4.1%	16 470	20.6%	16 559	20.7%	36 276	45.4%	24 444	58.6%	(32.3%)
Waste Water Management	20 000	20 000	653	3.3%	5 006	25.0%	4 069	20.3%	9 727	48.6%	22 269	62.0%	(81.7%)
Waste Management	2 500	2 500	-	-	-	-	-	-	-	-	967	20.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 591 404	1 591 404	539 945	33.9%	394 008	24.8%	527 832	33.2%	1 461 785	91.9%	418 601	84.3%	26.1%
Property rates, penalties and collection charges	249 515	249 515	42 266	16.9%	39 280	15.7%	49 069	19.7%	130 615	52.3%	63 842	92.0%	(23.1%)
Service charges	501 301	501 301	134 704	26.9%	164 938	32.9%	184 034	36.7%	483 677	96.5%	145 638	79.1%	26.4%
Other revenue	27 156	27 156	62 181	229.0%	22 859	84.2%	17 376	64.0%	102 416	377.1%	12 171	97.5%	42.8%
Government - operating	468 393	468 393	197 689	42.2%	139 918	29.9%	121 235	25.9%	458 842	98.0%	-	67.9%	(100.0%)
Government - capital	284 461	284 461	99 070	34.8%	24 127	8.5%	152 898	53.8%	276 095	97.1%	182 008	96.9%	(16.0%)
Interest	60 578	60 578	4 035	6.7%	2 885	4.8%	3 220	5.3%	10 141	16.7%	14 942	816.0%	(78.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 234 398)	(1 234 398)	(421 043)	34.1%	(406 579)	32.9%	(289 580)	23.5%	(1 117 201)	90.5%	(323 273)	93.6%	(10.4%)
Suppliers and employees	(1 190 939)	(1 190 939)	(394 055)	33.1%	(394 274)	33.1%	(271 028)	22.8%	(1 059 358)	89.0%	(299 196)	92.5%	(9.4%)
Finance charges	(10 000)	(10 000)	(24 316)	243.2%	(8 193)	81.9%	(8 712)	87.1%	(41 221)	412.2%	(21 257)	-	(59.0%)
Transfers and grants	(33 459)	(33 459)	(2 672)	8.0%	(4 111)	12.3%	(9 840)	29.4%	(16 622)	49.7%	(2 820)	26.8%	248.9%
Net Cash from/(used) Operating Activities	357 006	357 006	118 902	33.3%	(12 571)	(3.5%)	238 252	66.7%	344 584	96.5%	95 328	52.4%	149.9%
Cash Flow from Investing Activities													
Receipts	60 260	60 260	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	60 260	60 260	-	-	-	-	-	-	-	-	-	-	-
Payments	(292 461)	(292 461)	(13 164)	4.5%	(49 565)	16.9%	(73 345)	25.1%	(136 074)	46.5%	(94 587)	56.7%	(22.5%)
Capital assets	(292 461)	(292 461)	(13 164)	4.5%	(49 565)	16.9%	(73 345)	25.1%	(136 074)	46.5%	(94 587)	56.7%	(22.5%)
Net Cash from/(used) Investing Activities	(232 201)	(232 201)	(13 164)	5.7%	(49 565)	21.3%	(73 345)	31.6%	(136 074)	58.6%	(94 587)	60.5%	(22.5%)
Cash Flow from Financing Activities													
Receipts	35 000	35 000	-	-	-	-	-	-	-	-	-	26.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35 000	35 000	-	-	-	-	-	-	-	-	-	26.3%	-
Payments	(24 550)	(24 550)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(24 550)	(24 550)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 450	10 450	-	-	-	-	-	-	-	-	-	(2.5%)	-
Net Increase/(Decrease) in cash held	135 256	135 256	105 738	78.2%	(62 136)	(45.9%)	164 907	121.9%	208 510	154.2%	741	16.7%	22 164.4%
Cash/cash equivalents at the year begin:	89 386	89 386	23 081	25.8%	128 819	144.1%	66 683	74.6%	23 081	25.8%	50 662	130.4%	31.6%
Cash/cash equivalents at the year end:	224 642	224 642	128 819	57.3%	66 683	29.7%	231 590	103.1%	231 590	103.1%	51 403	57.5%	350.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 232	10.8%	11 782	4.2%	10 456	3.7%	228 172	81.3%	280 641	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 308	21.1%	19 180	11.1%	10 420	6.1%	106 145	61.7%	172 052	13.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 700	4.8%	15 644	3.5%	13 443	3.0%	397 738	88.7%	448 525	35.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 464	9.0%	2 568	2.7%	2 595	2.8%	80 145	85.5%	93 772	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 551	3.0%	1 685	2.0%	1 643	1.9%	80 081	93.2%	85 959	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 700	3.1%	5 206	2.8%	5 044	2.7%	170 500	91.4%	186 450	14.7%	-	-	-	-
Total By Income Source	104 955	8.3%	56 066	4.4%	43 599	3.4%	1 062 780	83.9%	1 267 399	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 643	3.7%	1 952	2.7%	1 770	2.5%	65 131	91.1%	71 496	5.6%	-	-	-	-
Commercial	56 035	22.3%	21 435	8.5%	12 183	4.9%	161 123	64.2%	250 776	19.8%	-	-	-	-
Households	44 019	4.5%	31 257	3.2%	28 337	2.9%	864 922	89.3%	968 536	76.4%	-	-	-	-
Other	2 258	(9.6%)	1 422	(6.1%)	1 308	(5.6%)	(28 397)	121.3%	(23 409)	(1.8%)	-	-	-	-
Total By Customer Group	104 955	8.3%	56 066	4.4%	43 599	3.4%	1 062 780	83.9%	1 267 399	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 478	32.5%	10 129	38.8%	3 126	12.0%	4 380	16.8%	26 113	18.5%
Bulk Water	1 501	1.9%	5 532	7.0%	13 047	16.4%	59 440	74.7%	79 520	56.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 647	10.3%	-	-	3 498	9.9%	28 320	79.9%	35 466	25.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 627	9.7%	15 662	11.1%	19 671	13.9%	92 140	65.3%	141 100	100.0%

Contact Details

Municipal Manager	Mr T Motlashuping	012 318 9500
Financial Manager	Ms T Nkuna	012 318 9322

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	3 575 490	3 575 490	945 209	26.4%	725 180	20.3%	727 076	20.3%	2 397 464	67.1%	707 095	69.2%	2.8%
Property rates	283 492	283 492	69 160	24.4%	69 500	24.5%	69 720	24.6%	208 380	73.5%	65 666	69.4%	6.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 789 136	1 789 136	468 350	26.2%	421 731	23.6%	391 700	21.9%	1 281 781	71.6%	371 476	73.6%	5.4%
Service charges - water revenue	418 740	418 740	97 003	23.2%	97 926	23.4%	82 789	19.8%	277 717	66.3%	97 058	60.8%	(14.7%)
Service charges - sanitation revenue	194 681	194 681	48 243	24.8%	54 715	28.1%	40 064	20.6%	143 021	73.5%	19 463	31.9%	105.9%
Service charges - refuse revenue	99 894	99 894	25 558	25.6%	27 191	27.2%	25 724	25.8%	78 473	78.6%	22 434	73.2%	14.7%
Service charges - other	473	473	22	4.7%	12	2.5%	11	2.4%	45	9.6%	24	10.9%	(52.3%)
Rental of facilities and equipment	7 860	7 860	2 643	33.6%	2 340	29.8%	2 271	28.9%	7 253	92.3%	1 903	53.8%	19.3%
Interest earned - external investments	27 952	27 952	7 804	27.9%	5 149	18.4%	4 932	17.6%	17 885	64.0%	(13 857)	48.0%	(135.6%)
Interest earned - outstanding debtors	139 620	139 620	37 171	26.6%	24 782	17.7%	39 490	28.3%	101 443	72.7%	35 429	72.1%	11.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 017	16 017	2 430	15.2%	1 037	6.5%	1 266	7.9%	4 732	29.5%	2 679	63.7%	(52.8%)
Licences and permits	9 659	9 659	2 523	26.1%	2 626	27.2%	2 460	25.5%	7 609	78.8%	2 823	69.9%	(12.9%)
Agency services	18 240	18 240	8 052	44.1%	588	3.2%	2 548	14.0%	11 189	61.3%	2 195	34.4%	16.1%
Transfers recognised - operational	545 688	545 688	171 322	31.4%	5 292	1.0%	57 870	10.6%	234 484	43.0%	93 981	79.2%	(38.4%)
Other own revenue	24 037	24 037	4 929	20.5%	10 603	44.1%	4 396	18.3%	19 928	82.9%	5 821	65.3%	(24.5%)
Gains on disposal of PPE	-	-	-	-	1 691	-	1 834	-	3 524	-	-	87.7%	(100.0%)
Operating Expenditure	3 567 711	3 567 711	1 006 461	28.2%	862 959	24.2%	531 869	14.9%	2 401 289	67.3%	680 932	66.5%	(21.9%)
Employee related costs	529 540	529 540	141 983	26.8%	141 453	26.7%	143 949	27.2%	427 386	80.7%	129 232	75.5%	11.4%
Remuneration of councillors	28 076	28 076	6 789	24.2%	6 487	23.1%	7 988	28.5%	21 263	75.7%	8 622	76.1%	(7.3%)
Debt impairment	391 291	391 291	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	288 510	288 510	32 913	11.4%	18 599	6.4%	11 389	3.9%	62 901	21.8%	59 061	60.0%	(80.7%)
Finance charges	50 044	50 044	5 613	11.2%	32 910	65.8%	5 267	10.5%	43 790	87.5%	5 065	33.1%	4.0%
Bulk purchases	1 694 821	1 694 821	711 269	42.0%	549 915	32.4%	256 657	15.1%	1 517 841	89.6%	355 719	71.6%	(27.8%)
Other Materials	114 895	114 895	30 630	26.7%	37 120	32.3%	31 297	27.2%	99 047	86.2%	25 518	103.9%	22.6%
Contracted services	249 487	249 487	19 352	7.8%	36 546	14.6%	30 934	12.4%	86 831	34.8%	42 978	56.3%	(28.0%)
Transfers and grants	24 314	24 314	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	196 731	196 731	57 912	29.4%	39 928	20.3%	44 389	22.6%	142 229	72.3%	54 738	86.4%	(18.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 779	7 779	(61 252)		(137 779)		195 206		(3 824)		26 163		
Transfers recognised - capital	653 617	653 617	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	661 396	661 396	(61 252)		(137 779)		195 206		(3 824)		26 163		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	661 396	661 396	(61 252)		(137 779)		195 206		(3 824)		26 163		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	661 396	661 396	(61 252)		(137 779)		195 206		(3 824)		26 163		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	661 396	661 396	(61 252)		(137 779)		195 206		(3 824)		26 163		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	1 063 748	1 063 748	130 695	12.3%	120 602	11.3%	182 804	17.2%	434 101	40.8%	146 611	34.6%	24.7%
National Government	653 277	653 277	130 159	19.9%	109 651	16.8%	172 535	26.4%	412 346	63.1%	117 841	36.6%	46.4%
Provincial Government	340	340	392	115.4%	37	11.0%	87	25.6%	517	152.0%	-	8.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	653 617	653 617	130 552	20.0%	109 688	16.8%	172 623	26.4%	412 863	63.2%	117 841	36.6%	46.5%
Borrowing	319 692	319 692	144	-	10 913	3.4%	10 181	3.2%	21 238	6.6%	28 770	32.1%	(64.6%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	90 440	90 440	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 063 748	1 063 748	130 695	12.3%	120 602	11.3%	182 804	17.2%	434 101	40.8%	146 611	34.6%	24.7%
Governance and Administration	5 400	5 400	-	-	93	1.7%	61	1.1%	154	2.8%	66	40.4%	(7.4%)
Executive & Council	5 000	5 000	-	-	-	-	-	-	-	-	-	14.8%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	66	87.6%	(100.0%)
Corporate Services	400	400	-	-	93	23.2%	61	15.3%	154	38.4%	-	-	(100.0%)
Community and Public Safety	5 340	5 340	3 725	69.8%	37	.7%	1 416	26.5%	5 178	97.0%	1 503	13.6%	(5.8%)
Community & Social Services	340	340	392	115.4%	37	11.0%	87	25.6%	517	152.0%	50	31.9%	72.9%
Sport And Recreation	5 000	5 000	732	14.6%	-	-	1 329	26.6%	2 060	41.2%	1 452	57.8%	(8.5%)
Public Safety	-	-	2 601	-	-	-	-	-	2 601	-	-	10.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	545 161	545 161	119 094	21.8%	90 534	16.6%	139 062	25.5%	348 691	64.0%	103 107	38.0%	34.9%
Planning and Development	20 000	20 000	-	-	-	-	652	3.3%	652	3.3%	6 235	951.7%	(89.5%)
Road Transport	525 161	525 161	119 094	22.7%	90 534	17.2%	138 410	26.4%	348 038	66.3%	96 872	34.0%	42.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	507 847	507 847	7 876	1.6%	29 938	5.9%	42 265	8.3%	80 078	15.8%	41 935	31.2%	.8%
Electricity	176 274	176 274	5 895	3.3%	11 711	6.6%	28 842	16.4%	46 449	26.4%	19 612	27.8%	47.1%
Water	109 977	109 977	-	-	871	.8%	3 263	3.0%	4 135	3.8%	7 634	24.2%	(57.3%)
Waste Water Management	216 596	216 596	1 022	.5%	15 507	7.2%	7 851	3.6%	24 380	11.3%	12 635	34.5%	(37.9%)
Waste Management	5 000	5 000	959	19.2%	1 848	37.0%	2 308	46.2%	5 115	102.3%	2 054	73.1%	12.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	3 808 370	3 808 370	1 052 667	27.6%	761 015	20.0%	998 970	26.2%	2 812 651	73.9%	1 004 358	75.3%	(.5%)
Property rates, penalties and collection charges	243 803	243 803	65 580	26.9%	50 809	20.8%	52 639	21.6%	169 028	69.3%	53 686	63.3%	(2.0%)
Service charges	2 261 897	2 261 897	546 745	24.2%	454 176	20.1%	453 586	20.1%	1 454 507	64.3%	412 774	62.6%	9.9%
Other revenue	75 813	75 813	20 697	27.3%	17 193	22.7%	12 941	17.1%	50 830	67.0%	9 436	50.3%	37.1%
Government - operating	545 688	545 688	171 322	31.4%	5 292	1.0%	57 870	10.6%	234 484	43.0%	101 562	80.9%	(43.0%)
Government - capital	653 217	653 217	203 349	31.1%	203 614	31.2%	377 512	57.8%	784 475	120.1%	405 329	95.2%	(6.9%)
Interest	27 952	27 952	44 975	160.9%	29 931	107.1%	44 422	158.9%	119 328	426.9%	21 572	344.7%	105.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 887 909)	(2 887 909)	(709 867)	24.6%	(833 967)	28.9%	(506 156)	17.5%	(2 049 991)	71.0%	(651 220)	72.6%	(22.3%)
Suppliers and employees	(2 813 551)	(2 813 551)	(709 216)	25.2%	(806 159)	28.7%	(505 526)	18.0%	(2 020 902)	71.8%	(646 038)	75.0%	(21.7%)
Finance charges	(50 044)	(50 044)	-	-	(27 120)	54.2%	-	-	(27 120)	54.2%	(5 065)	37.9%	(100.0%)
Transfers and grants	(24 314)	(24 314)	(651)	2.7%	(688)	2.8%	(630)	2.6%	(1 969)	8.1%	(116)	.6%	441.8%
Net Cash from/(used) Operating Activities	920 461	920 461	342 799	37.2%	(72 953)	(7.9%)	492 814	53.5%	762 660	82.9%	353 138	81.9%	39.6%
Cash Flow from Investing Activities													
Receipts	-	-	5 000	-	1 691	-	1 834	-	8 524	-	-	87.7%	(100.0%)
Proceeds on disposal of PPE	-	-	5 000	-	1 691	-	1 834	-	8 524	-	-	87.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(844 057)	(844 057)	(124 807)	14.8%	(120 602)	14.3%	(182 804)	21.7%	(428 213)	50.7%	(146 611)	34.6%	24.7%
Capital assets	(844 057)	(844 057)	(124 807)	14.8%	(120 602)	14.3%	(182 804)	21.7%	(428 213)	50.7%	(146 611)	34.6%	24.7%
Net Cash from/(used) Investing Activities	(844 057)	(844 057)	(119 807)	14.2%	(118 911)	14.1%	(180 970)	21.4%	(419 688)	49.7%	(146 611)	34.6%	23.4%
Cash Flow from Financing Activities													
Receipts	130 120	130 120	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30 120	30 120	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 035)	(57 035)	(4 002)	7.0%	(33 590)	58.9%	(4 002)	7.0%	(41 595)	72.9%	(2 059)	28.7%	94.4%
Repayment of borrowing	(57 035)	(57 035)	(4 002)	7.0%	(33 590)	58.9%	(4 002)	7.0%	(41 595)	72.9%	(2 059)	28.7%	94.4%
Net Cash from/(used) Financing Activities	73 085	73 085	(4 002)	(5.5%)	(33 590)	(46.0%)	(4 002)	(5.5%)	(41 595)	(56.9%)	(2 059)	(3.0%)	94.4%
Net Increase/(Decrease) in cash held	149 489	149 489	218 990	146.5%	(225 454)	(150.8%)	307 841	205.9%	301 377	201.6%	204 469	362.6%	50.6%
Cash/cash equivalents at the year begin:	542 174	542 174	476 030	87.8%	695 020	128.2%	469 566	86.6%	476 030	87.8%	1 101 631	234.3%	(57.4%)
Cash/cash equivalents at the year end:	691 663	691 663	695 020	100.5%	469 566	67.9%	777 407	112.4%	777 407	112.4%	1 306 100	264.8%	(40.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	31 769	3.7%	15 622	1.8%	33 974	3.9%	781 819	90.6%	863 183	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	136 431	26.6%	103 399	20.2%	46 033	9.0%	226 203	44.2%	512 066	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 315	9.2%	9 588	4.3%	6 933	3.1%	184 304	83.3%	221 140	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 694	4.6%	6 260	3.0%	5 376	2.6%	188 640	89.8%	209 970	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 312	3.7%	6 306	2.5%	5 311	2.1%	231 153	91.7%	252 082	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(46 078)	(6.7%)	11 857	1.7%	13 537	2.0%	705 082	103.0%	684 399	25.0%	-	-	-	-
Total By Income Source	161 442	5.9%	153 031	5.6%	111 165	4.1%	2 317 212	84.5%	2 742 850	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	161 442	5.9%	153 031	5.6%	111 165	4.1%	2 317 212	84.5%	2 742 850	100.0%	-	-	-	-
Total By Customer Group	161 442	5.9%	153 031	5.6%	111 165	4.1%	2 317 212	84.5%	2 742 850	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	687	53.4%	157	12.2%	62	4.8%	381	29.6%	1 287	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	687	53.4%	157	12.2%	62	4.8%	381	29.6%	1 287	100.0%

Contact Details

Municipal Manager	Mr Bheki Khenisa	014 590 3551
Financial Manager	Ms Sithembiso Molefe	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	143 873	143 873	63 950	44.4%	61 079	42.5%	8 239	5.7%	133 268	92.6%	27 795	75.7%	(70.4%)
Property rates	6 704	6 704	1 887	28.1%	1 417	21.1%	636	9.5%	3 940	58.8%	1 920	61.3%	(66.9%)
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	36 905	36 905	8 535	23.1%	32 100	87.0%	756	2.0%	41 391	112.2%	6 387	64.5%	(88.2%)
Service charges - water revenue	8 812	8 812	1 703	19.3%	1 093	12.4%	410	4.7%	3 206	36.4%	1 951	44.2%	(79.0%)
Service charges - sanitation revenue	3 850	3 850	832	21.6%	563	14.6%	283	7.4%	1 678	43.6%	798	66.3%	(64.5%)
Service charges - refuse revenue	1 924	1 924	454	23.6%	317	16.5%	152	7.9%	923	48.0%	428	71.0%	(64.4%)
Service charges - other	-	-	-		7		3	-	10	-	7	7.2%	(51.6%)
Rental of facilities and equipment	131	131	5	3.6%	3	2.3%	1	.8%	9	6.7%	2	13.9%	(34.7%)
Interest earned - external investments	590	590	66	11.2%	87	14.7%	15	2.5%	167	28.4%	10	1.6%	40.2%
Interest earned - outstanding debtors	3 684	3 684	2 581	70.1%	1 848	50.2%	951	25.8%	5 380	146.1%	2 213	140.5%	(57.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 121	4 121	48	1.2%	10	.2%	268	6.5%	326	7.9%	38	18.9%	598.4%
Licences and permits	8 495	8 495	564	6.6%	1 333	15.7%	213	2.5%	2 111	24.8%	1 302	78.5%	(83.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 226	67 226	44 739	66.6%	17 095	25.4%	1 122	1.7%	62 956	93.6%	6 804	77.6%	(83.5%)
Other own revenue	1 432	1 432	2 536	177.1%	5 207	363.6%	3 428	239.4%	11 171	780.2%	5 935	255.7%	(42.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	131 131	131 131	47 079	35.9%	31 901	24.3%	10 230	7.8%	89 210	68.0%	31 815	73.4%	(67.8%)
Employee related costs	40 279	40 279	12 006	29.8%	10 971	27.2%	3 513	8.7%	26 489	65.8%	10 517	81.9%	(66.6%)
Remuneration of councillors	4 454	4 454	946	21.2%	946	21.2%	315	7.1%	2 206	49.5%	778	49.2%	(59.5%)
Debt impairment	5 197	5 197	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 940	1 940	-	-	-	-	-	-	-	-	-	-	-
Finance charges	366	366	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 540	18 540	19 929	107.5%	5 426	29.3%	-	-	25 355	136.8%	5 000	66.8%	(100.0%)
Other Materials	51	51	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 941	4 941	1 577	31.9%	108	2.2%	-	-	1 685	34.1%	828	46.4%	(100.0%)
Transfers and grants	38 931	38 931	-	-	47	.1%	96	.2%	143	.4%	-	-	(100.0%)
Other expenditure	16 433	16 433	12 621	76.8%	14 404	87.7%	6 306	38.4%	33 331	202.8%	14 692	85.5%	(57.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 742	12 742	16 870		29 178		(1 991)		44 058		(4 020)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	17 040	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 742	12 742	16 870		29 178		(1 991)		44 058		13 020		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 742	12 742	16 870		29 178		(1 991)		44 058		13 020		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 742	12 742	16 870		29 178		(1 991)		44 058		13 020		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 742	12 742	16 870		29 178		(1 991)		44 058		13 020		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	27 852	27 852	6 836	24.5%	4 344	15.6%	1 097	3.9%	12 277	44.1%	4 576	55.3%	(76.0%)
National Government	22 152	22 152	5 613	25.3%	4 344	19.6%	1 097	5.0%	11 054	49.9%	4 549	68.7%	(75.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 152	22 152	5 613	25.3%	4 344	19.6%	1 097	5.0%	11 054	49.9%	4 549	68.7%	(75.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 700	5 700	1 224	21.5%	-	-	-	-	1 224	21.5%	27	9.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 852	27 852	6 836	24.5%	4 344	15.6%	1 097	3.9%	12 277	44.1%	4 576	55.3%	(76.0%)
Governance and Administration	5 700	5 700	1 224	21.5%	-	-	-	-	1 224	21.5%	26	11.5%	(100.0%)
Executive & Council	5 700	5 700	-	-	-	-	-	-	-	-	-	1.0%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Corporate Services	-	-	1 224	-	-	-	-	-	1 224	-	-	25.1%	-
Community and Public Safety	3 073	3 073	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	3 073	3 073	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 579	12 579	5 057	40.2%	4 344	34.5%	1 097	8.7%	10 497	83.5%	4 550	65.9%	(75.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Road Transport	12 579	12 579	5 057	40.2%	4 344	34.5%	1 097	8.7%	10 497	83.5%	4 549	65.9%	(75.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 500	6 500	556	8.6%	-	-	-	-	556	8.6%	-	-	-
Electricity	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	556	-	-	-	-	-	556	-	-	-	-
Waste Water Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	154 292	154 292	70 347	45.6%	36 917	23.9%	49 944	32.4%	157 208	101.9%	47 323	82.6%	5.5%
Property rates, penalties and collection charges	4 884	4 884	1 136	23.3%	1 057	21.7%	966	19.8%	3 159	64.7%	1 269	63.9%	(23.9%)
Service charges	45 262	45 262	8 701	19.2%	7 541	16.7%	7 936	17.5%	24 179	53.4%	7 937	56.7%	-
Other revenue	14 178	14 178	3 659	25.8%	6 734	47.5%	15 167	107.0%	25 560	180.3%	13 640	224.6%	11.2%
Government - operating	67 226	67 226	44 744	66.6%	21 223	31.6%	16 933	25.2%	82 900	123.3%	6 804	77.6%	148.9%
Government - capital	22 152	22 152	11 659	52.6%	-	-	8 659	39.1%	20 318	91.7%	17 040	100.0%	(49.2%)
Interest	590	590	447	75.9%	361	61.3%	284	48.1%	1 092	185.3%	633	20.9%	(55.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(125 783)	(125 783)	(57 842)	46.0%	(38 570)	30.7%	(39 217)	31.2%	(135 629)	107.8%	(29 260)	78.5%	34.0%
Suppliers and employees	(125 417)	(125 417)	(57 842)	46.1%	(38 570)	30.8%	(39 217)	31.3%	(135 629)	108.1%	(29 260)	79.6%	34.0%
Finance charges	(366)	(366)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 509	28 509	12 506	43.9%	(1 653)	(5.8%)	10 726	37.6%	21 579	75.7%	18 063	98.5%	(40.6%)
Cash Flow from Investing Activities													
Receipts	2 657	2 657	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2 657	2 657	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 852)	(27 852)	(6 180)	22.2%	(4 344)	15.6%	(5 728)	20.6%	(16 251)	58.3%	(4 549)	53.3%	25.9%
Capital assets	(27 852)	(27 852)	(6 180)	22.2%	(4 344)	15.6%	(5 728)	20.6%	(16 251)	58.3%	(4 549)	53.3%	25.9%
Net Cash from/(used) Investing Activities	(25 195)	(25 195)	(6 180)	24.5%	(4 344)	17.2%	(5 728)	22.7%	(16 251)	64.5%	(4 549)	62.5%	25.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 314	3 314	6 326	190.9%	(5 997)	(180.9%)	4 999	150.8%	5 328	160.8%	13 514	228.7%	(63.0%)
Cash/cash equivalents at the year begin:	2 525	2 525	2 026	80.2%	8 351	330.8%	2 355	93.3%	2 026	80.2%	3 189	61.4%	(26.2%)
Cash/cash equivalents at the year end:	5 839	5 839	8 351	143.0%	2 355	40.3%	7 353	125.9%	7 353	125.9%	16 702	200.4%	(56.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	480	1.5%	381	1.2%	380	1.2%	30 685	96.1%	31 927	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 191	20.5%	1 144	5.6%	898	4.4%	14 260	69.6%	20 492	16.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	929	9.9%	460	4.9%	437	4.7%	7 543	80.5%	9 369	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	499	3.7%	242	1.8%	236	1.8%	12 377	92.7%	13 353	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	285	3.7%	133	1.7%	130	1.7%	7 070	92.8%	7 617	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	4.5%	-	-	-	-	97	95.5%	102	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 021	4.4%	957	2.1%	934	2.0%	42 173	91.5%	46 085	36.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 374)	436.5%	6	(.7%)	4	(.5%)	2 592	(335.3%)	(773)	(.6%)	45	(5.8%)	-	-
Total By Income Source	5 035	3.9%	3 321	2.6%	3 019	2.4%	116 796	91.1%	128 171	100.0%	45	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(744)	(40.3%)	160	8.7%	145	7.8%	2 285	123.8%	1 846	1.4%	-	-	-	-
Commercial	2 239	17.6%	523	4.1%	490	3.9%	9 474	74.4%	12 727	9.9%	3	-	-	-
Households	4 118	3.9%	2 261	2.2%	2 022	1.9%	96 720	92.0%	105 121	82.0%	35	-	-	-
Other	(578)	(6.8%)	377	4.5%	362	4.3%	8 316	98.1%	8 478	6.6%	7	.1%	-	-
Total By Customer Group	5 035	3.9%	3 321	2.6%	3 019	2.4%	116 796	91.1%	128 171	100.0%	45	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 004	15.3%	3 455	10.6%	4 239	13.0%	19 972	61.1%	32 670	52.4%
Bulk Water	-	-	-	-	4	.1%	4 057	99.9%	4 060	6.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 635	10.1%	135	.8%	737	4.6%	13 664	84.5%	16 171	25.9%
Auditor-General	-	-	96	1.0%	-	-	9 375	99.0%	9 471	15.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 638	10.6%	3 686	5.9%	4 980	8.0%	47 067	75.5%	62 372	100.0%

Contact Details

Municipal Manager	Ms Neo Motsatsi-Kalil	014 543 2004/3
Financial Manager	Thabo Ben Mothogoane	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	592 670	612 502	187 804	31.7%	174 023	29.4%	145 639	23.8%	507 466	82.9%	112 423	76.2%	29.5%
Property rates	69 720	85 164	19 168	27.5%	22 005	31.6%	22 052	25.9%	63 226	74.2%	10 183	46.1%	116.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	111 552	110 552	20 857	18.7%	22 838	20.5%	25 177	22.8%	68 871	62.3%	17 842	56.0%	41.1%
Service charges - sanitation revenue	3 622	2 902	716	19.8%	606	16.7%	645	22.2%	1 967	67.8%	768	74.5%	(16.0%)
Service charges - refuse revenue	25 720	25 990	1 654	6.4%	1 654	6.4%	1 654	6.4%	4 962	19.1%	1 505	20.9%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	1	-	-	-	-	-	1	-	1	-	(100.0%)
Interest earned - external investments	9 700	8 000	1 853	19.1%	1 829	18.9%	1 977	24.7%	5 660	70.8%	2 037	69.5%	(2.9%)
Interest earned - outstanding debtors	23 850	31 975	8 550	35.9%	11 153	46.8%	11 415	35.7%	31 119	97.3%	4 424	69.8%	158.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 500	3 000	-	-	-	-	1 611	53.7%	1 611	53.7%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	343 350	343 304	134 404	39.1%	113 773	33.1%	80 643	23.5%	328 820	95.8%	75 226	96.0%	7.2%
Other own revenue	1 657	1 616	601	36.3%	164	9.9%	464	28.7%	1 229	76.1%	436	62.0%	6.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	686 973	706 804	145 190	21.1%	176 335	25.7%	142 668	20.2%	464 193	65.7%	115 336	61.1%	23.7%
Employee related costs	178 042	166 951	35 437	19.9%	37 665	21.2%	37 722	22.6%	110 824	66.4%	31 689	65.2%	19.0%
Remuneration of councillors	20 906	21 012	4 785	22.9%	4 784	22.9%	6 001	28.6%	15 570	74.1%	4 602	65.3%	30.4%
Debt impairment	62 458	62 558	12 011	19.2%	14 530	23.3%	19 169	30.6%	45 710	73.1%	11 093	67.9%	72.8%
Depreciation and asset impairment	105 049	105 049	33 349	31.7%	39 286	37.4%	6 700	6.4%	79 335	75.5%	23 867	75.0%	(71.9%)
Finance charges	7 575	7 575	-	-	2 862	37.8%	164	2.2%	3 026	40.0%	-	33.3%	(100.0%)
Bulk purchases	55 000	55 000	9 279	16.9%	15 189	27.6%	17 272	31.4%	41 741	75.9%	13 676	80.9%	26.3%
Other Materials	51 317	54 337	4 633	9.0%	13 055	25.4%	9 599	17.7%	27 286	50.2%	8 169	56.3%	17.5%
Contracted services	30 000	30 000	5 218	17.4%	7 907	26.4%	7 526	25.1%	20 652	68.8%	5 973	59.9%	26.0%
Transfers and grants	43 908	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	132 719	204 322	40 479	30.5%	41 057	30.9%	38 513	18.8%	120 049	58.8%	16 267	58.5%	136.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(94 303)	(94 302)	42 614		(2 312)		2 971		43 273		(2 913)		
Transfers recognised - capital	150 257	220 426	-	-	-	-	400	.2%	400	.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(150 257)	220 426	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(94 303)	346 550	42 614		(2 312)		3 371		43 673		(2 913)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(94 303)	346 550	42 614		(2 312)		3 371		43 673		(2 913)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(94 303)	346 550	42 614		(2 312)		3 371		43 673		(2 913)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(94 303)	346 550	42 614		(2 312)		3 371		43 673		(2 913)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	150 257	220 426	23 885	15.9%	39 869	26.5%	44 993	20.4%	108 747	49.3%	33 916	34.6%	32.7%
National Government	136 471	138 591	17 121	12.5%	28 327	20.8%	26 845	19.4%	72 293	52.2%	19 688	37.3%	36.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	136 471	138 591	17 121	12.5%	28 327	20.8%	26 845	19.4%	72 293	52.2%	19 688	37.3%	36.4%
Borrowing	-	-	9	-	541	-	1	-	551	-	-	-	(100.0%)
Internally generated funds	13 786	81 835	6 755	49.0%	11 001	79.8%	18 147	22.2%	35 903	43.9%	14 228	26.2%	27.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	150 257	220 426	23 885	15.9%	39 869	26.5%	44 993	20.4%	108 747	49.3%	33 916	34.6%	32.7%
Governance and Administration	4 806	52 644	6 110	127.1%	14 311	297.8%	9 798	18.6%	30 219	57.4%	13 003	50.2%	(24.6%)
Executive & Council	-	247	-	-	-	-	-	-	-	-	39	56.9%	(100.0%)
Budget & Treasury Office	-	50	-	-	-	-	-	-	-	-	21	3.5%	(100.0%)
Corporate Services	4 806	52 347	6 110	127.1%	14 311	297.8%	9 798	18.7%	30 219	57.7%	12 943	50.9%	(24.3%)
Community and Public Safety	13 867	1 600	-	-	4 311	31.1%	2 283	142.7%	6 594	412.1%	2 044	20.4%	11.7%
Community & Social Services	12 767	500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 100	1 100	-	-	-	-	-	-	-	-	102	393.7%	(100.0%)
Public Safety	-	-	-	-	4 311	-	2 283	-	6 594	-	1 942	-	17.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 483	74 906	11 161	15.0%	13 686	18.4%	21 749	29.0%	46 596	62.2%	8 098	38.0%	168.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	74 483	74 906	11 161	15.0%	13 686	18.4%	21 749	29.0%	46 596	62.2%	8 098	38.0%	168.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 102	91 276	6 614	11.6%	7 560	13.2%	11 163	12.2%	25 337	27.8%	10 771	27.7%	3.6%
Electricity	15 980	19 324	-	-	-	-	-	-	-	-	-	-	-
Water	22 077	51 491	2 796	12.7%	2 029	9.2%	10 552	20.5%	15 377	29.9%	9 326	38.2%	13.1%
Waste Water Management	13 367	13 583	198	1.5%	4 277	32.0%	611	4.5%	5 086	37.4%	1 444	74.9%	(57.7%)
Waste Management	5 678	6 878	3 620	63.8%	1 254	22.1%	-	-	4 875	70.9%	-	3.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	630 251	651 217	211 241	33.5%	229 607	36.4%	222 274	34.1%	663 122	101.8%	179 942	103.6%	23.5%
Property rates, penalties and collection charges	67 099	80 498	20 525	30.6%	16 459	24.5%	59 395	73.8%	96 379	119.7%	7 304	-	713.2%
Service charges	68 489	68 490	11 377	16.6%	13 452	19.6%	14 623	21.3%	39 451	57.6%	13 900	23.3%	5.2%
Other revenue	2 757	2 216	12 702	460.7%	27 948	1 013.7%	13 183	594.9%	53 832	2 429.2%	16 464	-	(19.9%)
Government - operating	343 350	343 350	134 982	39.3%	113 773	33.1%	84 636	24.7%	333 391	97.1%	75 226	89.6%	12.5%
Government - capital	136 471	138 545	30 228	22.1%	56 686	41.5%	48 461	35.0%	135 375	97.7%	65 011	90.4%	(25.5%)
Interest	12 085	18 118	1 427	11.8%	1 289	10.7%	1 977	10.9%	4 694	25.9%	2 037	63.1%	(2.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 859)	(495 786)	(140 394)	29.5%	(122 033)	25.6%	(122 270)	24.7%	(384 697)	77.6%	(114 188)	97.0%	7.1%
Suppliers and employees	(468 284)	(488 211)	(140 394)	30.0%	(119 171)	25.4%	(122 106)	25.0%	(381 671)	78.2%	(114 188)	98.4%	6.9%
Finance charges	(7 575)	(7 575)	-	-	(2 862)	37.8%	(164)	2.2%	(3 026)	40.0%	-	35.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	154 392	155 431	70 847	45.9%	107 574	69.7%	100 005	64.3%	278 425	179.1%	65 753	121.0%	52.1%
Cash Flow from Investing Activities													
Receipts	13 786	81 835	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 786	81 835	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150 257)	(220 426)	(23 885)	15.9%	(39 869)	26.5%	(44 993)	20.4%	(108 747)	49.3%	(33 916)	35.3%	32.7%
Capital assets	(150 257)	(220 426)	(23 885)	15.9%	(39 869)	26.5%	(44 993)	20.4%	(108 747)	49.3%	(33 916)	35.3%	32.7%
Net Cash from/(used) Investing Activities	(136 471)	(138 591)	(23 885)	17.5%	(39 869)	29.2%	(44 993)	32.5%	(108 747)	78.5%	(33 916)	47.9%	32.7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 943)	(7 943)	(146)	1.8%	(4 197)	52.8%	(1 471)	18.5%	(5 813)	73.2%	(1 628)	47.0%	(9.7%)
Repayment of borrowing	(7 943)	(7 943)	(146)	1.8%	(4 197)	52.8%	(1 471)	18.5%	(5 813)	73.2%	(1 628)	47.0%	(9.7%)
Net Cash from/(used) Financing Activities	(7 943)	(7 943)	(146)	1.8%	(4 197)	52.8%	(1 471)	18.5%	(5 813)	73.2%	(1 628)	47.0%	(9.7%)
Net Increase/(Decrease) in cash held	9 978	8 897	46 815	469.2%	63 509	636.5%	53 541	601.8%	163 865	1 841.7%	30 209	42 703.7%	77.2%
Cash/cash equivalents at the year begin:	160 235	85 483	85 483	53.3%	132 299	82.6%	195 808	229.1%	85 483	100.0%	255 492	95.4%	(23.4%)
Cash/cash equivalents at the year end:	170 213	94 380	132 299	77.7%	195 808	115.0%	249 348	264.2%	249 348	264.2%	285 701	169.5%	(12.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 770	5.4%	6 867	3.8%	7 297	4.0%	157 913	86.8%	181 846	41.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 789	6.2%	5 570	5.1%	4 979	4.6%	91 954	84.1%	109 291	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	219	4.5%	208	4.3%	256	5.3%	4 178	86.0%	4 861	1.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	602	2.3%	595	2.3%	594	2.3%	23 873	93.0%	25 665	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 577	4.0%	3 882	4.4%	3 930	4.4%	77 158	87.1%	88 547	20.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	.2%	0	-	0	-	30 803	99.8%	30 869	7.0%	-	-	-	-
Total By Income Source	21 023	4.8%	17 122	3.9%	17 056	3.9%	385 880	87.5%	441 080	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 923	5.4%	5 464	6.0%	5 609	6.2%	75 166	82.5%	91 162	20.7%	-	-	-	-
Commercial	7 021	6.5%	3 132	2.9%	2 603	2.4%	94 864	88.1%	107 621	24.4%	-	-	-	-
Households	8 959	3.7%	8 468	3.5%	8 808	3.7%	214 476	89.1%	240 711	54.6%	-	-	-	-
Other	120	7.6%	57	3.6%	35	2.2%	1 373	86.6%	1 586	.4%	-	-	-	-
Total By Customer Group	21 023	4.8%	17 122	3.9%	17 056	3.9%	385 880	87.5%	441 080	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	679	20.6%	98	3.0%	64	1.9%	2 461	74.5%	3 301	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	679	20.6%	98	3.0%	64	1.9%	2 461	74.5%	3 301	100.0%

Contact Details

Municipal Manager	Ms S R Dince	014 555 1306
Financial Manager	Ms Olga Ndlovu	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	300 128	301 093	129 903	43.3%	96 294	32.1%	75 244	25.0%	301 441	100.1%	76 733	102.3%	(1.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 000	1 000	282	28.2%	344	34.4%	-	-	626	62.6%	407	86.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	298 978	299 943	129 465	43.3%	95 795	32.0%	74 303	24.8%	299 563	99.9%	73 894	100.2%	.6%
Other own revenue	150	150	156	104.0%	155	103.5%	941	627.1%	1 252	834.6%	2 431	4 135.6%	(61.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	257 143	298 228	81 597	31.7%	75 253	29.3%	77 573	26.0%	234 422	78.6%	64 741	77.3%	19.8%
Employee related costs	131 057	144 726	36 302	27.7%	36 729	28.0%	36 436	25.2%	109 467	75.6%	31 606	76.9%	15.3%
Remuneration of councillors	15 800	16 262	3 807	24.1%	3 681	23.3%	4 684	28.8%	12 173	74.9%	4 132	72.3%	13.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	319	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 531	2 388	831	54.3%	502	32.8%	216	9.0%	1 549	64.9%	271	109.0%	(20.3%)
Contracted services	54 463	74 582	27 325	50.2%	22 114	40.6%	22 589	30.3%	72 027	96.6%	16 812	81.1%	34.4%
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 973	60 270	13 332	28.4%	12 227	26.0%	13 648	22.6%	39 207	65.1%	11 920	89.0%	14.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 985	2 865	48 307		21 041		(2 329)		67 019		11 992		
Transfers recognised - capital	965	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 951	2 865	48 307		21 041		(2 329)		67 019		11 992		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 951	2 865	48 307		21 041		(2 329)		67 019		11 992		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 951	2 865	48 307		21 041		(2 329)		67 019		11 992		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 951	2 865	48 307		21 041		(2 329)		67 019		11 992		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	965	2 855	109	11.3%	-	-	3 179	111.4%	3 288	115.2%	228	77.4%	1 292.9%
National Government	965	-	-	-	-	-	3 179	-	3 179	-	228	28.0%	1 292.9%
Provincial Government	-	-	109	-	-	-	-	-	109	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	965	-	109	11.3%	-	-	3 179	-	3 288	-	228	77.4%	1 292.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	2 855	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	965	2 855	109	11.3%	-	-	3 179	111.4%	3 288	115.2%	228	77.4%	1 292.9%
Governance and Administration	765	2 755	109	14.3%	-	-	3 179	115.4%	3 288	119.4%	228	77.4%	1 292.9%
Executive & Council	531	521	50	9.4%	-	-	-	-	50	9.6%	228	75.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	234	2 234	59	25.3%	-	-	3 179	142.3%	3 238	145.0%	-	82.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	200	100	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	200	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	100	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	301 093	301 093	130 013	43.2%	97 059	32.2%	78 441	26.1%	305 513	101.5%	76 733	102.0%	2.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	150	150	156	104.0%	192	128.3%	954	636.2%	1 303	868.6%	2 431	471.6%	(60.8%)
Government - operating	298 978	297 088	129 465	43.3%	95 795	32.0%	74 303	25.0%	299 563	100.8%	73 894	100.3%	.6%
Government - capital	965	2 855	109	11.3%	460	47.6%	3 184	111.5%	3 753	131.4%	-	-	(100.0%)
Interest	1 000	1 000	282	28.2%	612	61.2%	-	-	894	89.4%	407	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(298 012)	(298 229)	(81 597)	27.4%	(75 694)	25.4%	(77 573)	26.0%	(234 863)	78.8%	(64 738)	79.0%	19.8%
Suppliers and employees	(296 693)	(297 410)	(81 589)	27.5%	(75 690)	25.5%	(77 573)	26.1%	(234 852)	79.0%	(64 738)	78.3%	19.8%
Finance charges	(319)	(319)	(7)	2.3%	(3)	1.0%	-	-	(10)	3.3%	-	-	-
Transfers and grants	(1 000)	(500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 081	2 864	48 416	1 571.7%	21 366	693.6%	868	30.3%	70 650	2 466.8%	11 995	5 872.0%	(92.8%)
Cash Flow from Investing Activities													
Receipts	-	-	0	-	-	-	-	-	0	-	-	-	-
Proceeds on disposal of PPE	-	-	0	-	-	-	-	-	0	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(965)	(2 855)	(109)	11.3%	(460)	47.6%	(3 184)	111.5%	(3 753)	131.4%	(228)	77.4%	1 294.9%
Capital assets	(965)	(2 855)	(109)	11.3%	(460)	47.6%	(3 184)	111.5%	(3 753)	131.4%	(228)	77.4%	1 294.9%
Net Cash from/(used) Investing Activities	(965)	(2 855)	(109)	11.3%	(460)	47.6%	(3 184)	111.5%	(3 752)	131.4%	(228)	77.4%	1 294.9%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 115	9	48 307	2 283.7%	20 906	988.3%	(2 315)	(25 725.2%)	66 898	743 310.0%	11 767	23 298.6%	(119.7%)
Cash/cash equivalents at the year begin:	2 589	3 984	5 036	194.5%	53 343	2 060.2%	74 250	1 863.8%	5 036	126.4%	65 392	541.5%	13.5%
Cash/cash equivalents at the year end:	4 705	3 993	53 343	1 133.9%	74 250	1 578.2%	71 934	1 801.6%	71 934	1 801.6%	77 159	2 697.6%	(6.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Innocent Shiruba	014 590 4502
Financial Manager	Masego Jansen	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	118 737	118 737	54 335	45.8%	36 330	30.6%	31 313	26.4%	121 979	102.7%	43 212	118.2%	(27.5%)
Property rates	8 498	8 498	4 829	56.8%	-	-	-	-	4 829	56.8%	-	168.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 592	1 592	388	24.4%	314	19.7%	370	23.2%	1 072	67.3%	376	80.2%	(1.7%)
Interest earned - external investments	1 528	1 528	619	40.5%	425	27.8%	409	26.8%	1 453	95.1%	339	72.0%	20.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	1	-	10	-	11	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 487	106 487	46 558	43.7%	34 696	32.6%	25 896	24.3%	107 151	100.6%	29 691	98.8%	(12.8%)
Other own revenue	632	632	1 941	307.1%	830	131.3%	4 629	732.4%	7 400	1 170.8%	12 806	116.8%	(63.9%)
Gains on disposal of PPE	-	-	-	-	64	-	-	-	64	-	-	-	-
Operating Expenditure	105 478	105 478	23 080	21.9%	27 893	26.4%	26 189	24.8%	77 162	73.2%	23 710	61.9%	10.5%
Employee related costs	46 636	46 636	10 394	22.3%	12 402	26.6%	11 589	24.8%	34 385	73.7%	9 701	70.5%	19.5%
Remuneration of councillors	8 805	8 805	2 224	25.3%	2 213	25.1%	2 525	28.7%	6 961	79.1%	2 166	76.8%	16.6%
Debt impairment	3 750	3 750	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 900	7 900	-	-	-	-	-	-	-	-	-	-	-
Finance charges	70	70	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 350	7 350	1 016	13.8%	1 956	26.6%	1 210	16.5%	4 182	56.9%	1 393	97.3%	(13.1%)
Contracted services	6 305	6 305	1 414	22.4%	1 408	22.3%	1 481	23.5%	4 303	68.2%	1 310	54.7%	13.0%
Transfers and grants	1 900	1 900	-	-	467	24.6%	309	16.3%	776	40.9%	-	-	(100.0%)
Other expenditure	22 761	22 761	8 032	35.3%	9 447	41.5%	9 076	39.9%	26 554	116.7%	9 140	64.6%	(.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 260	13 260	31 255		8 438		5 124		44 817		19 502		
Transfers recognised - capital	27 411	27 411	9 837	35.9%	9 837	35.9%	8 837	32.2%	28 511	104.0%	-	65.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 671	40 671	41 092		18 275		13 961		73 328		19 502		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 671	40 671	41 092		18 275		13 961		73 328		19 502		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 671	40 671	41 092		18 275		13 961		73 328		19 502		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 671	40 671	41 092		18 275		13 961		73 328		19 502		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	33 205	33 205	7 814	23.5%	30 205	91.0%	3 885	11.7%	41 905	126.2%	5 866	54.2%	(33.8%)
National Government	27 411	27 411	5 096	18.6%	18 582	67.8%	2 928	10.7%	26 606	97.1%	4 175	93.7%	(29.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 411	27 411	5 096	18.6%	18 582	67.8%	2 928	10.7%	26 606	97.1%	4 175	93.7%	(29.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 794	5 794	2 718	46.9%	11 623	200.6%	957	16.5%	15 298	264.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 691	-	(100.0%)
Capital Expenditure Standard Classification	33 205	33 205	7 814	23.5%	30 205	91.0%	8 639	26.0%	46 658	140.5%	5 866	54.2%	47.3%
Governance and Administration	2 084	2 084	50	2.4%	3 808	182.7%	-	-	3 858	185.1%	4	60.0%	(100.0%)
Executive & Council	1 014	1 014	-	-	-	-	-	-	-	-	-	38.6%	-
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 020	1 020	50	4.9%	3 808	373.3%	-	-	3 858	378.2%	4	73.8%	(100.0%)
Community and Public Safety	1 630	1 630	512	31.4%	2 442	149.8%	241	14.8%	3 195	196.0%	-	7.7%	(100.0%)
Community & Social Services	1 630	1 630	512	31.4%	2 442	149.8%	241	14.8%	3 195	196.0%	-	7.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 491	29 491	7 251	24.6%	23 956	81.2%	8 398	28.5%	39 605	134.3%	5 862	54.4%	43.3%
Planning and Development	29 491	29 491	7 251	24.6%	23 956	81.2%	8 398	28.5%	39 605	134.3%	5 862	54.4%	43.3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	138 684	138 684	137 356	99.0%	46 537	33.6%	40 124	28.9%	224 018	161.5%	71 307	133.2%	(43.7%)
Property rates, penalties and collection charges	1 190	1 190	216	18.2%	455	38.2%	113	9.5%	784	65.9%	31	23.6%	267.7%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 068	2 068	80 126	3 874.3%	1 139	55.1%	4 869	235.4%	86 134	4 164.8%	40 617	759.7%	(88.0%)
Government - operating	106 487	106 487	46 558	43.7%	34 682	32.6%	25 896	24.3%	107 137	100.6%	30 659	99.9%	(15.5%)
Government - capital	27 411	27 411	9 837	35.9%	9 837	35.9%	8 837	32.2%	28 511	104.0%	-	105.4%	(100.0%)
Interest	1 528	1 528	619	40.5%	425	27.8%	409	26.8%	1 453	95.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 828)	(93 828)	(103 715)	110.5%	(31 007)	33.0%	(28 044)	29.9%	(162 766)	173.5%	(63 793)	193.9%	(56.0%)
Suppliers and employees	(91 858)	(91 858)	(103 691)	112.9%	(30 988)	33.7%	(28 017)	30.5%	(162 695)	177.1%	(63 793)	194.0%	(56.1%)
Finance charges	(70)	(70)	(25)	35.2%	(19)	26.6%	(28)	39.8%	(71)	101.6%	-	-	(100.0%)
Transfers and grants	(1 900)	(1 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	44 855	44 855	33 641	75.0%	15 531	34.6%	12 080	26.9%	61 252	136.6%	7 514	34.1%	60.8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(33 206)	(33 206)	(10 115)	30.5%	(29 601)	89.1%	(8 674)	26.1%	(48 391)	145.7%	(5 844)	53.6%	48.4%
Capital assets	(33 206)	(33 206)	(10 115)	30.5%	(29 601)	89.1%	(8 674)	26.1%	(48 391)	145.7%	(5 844)	53.6%	48.4%
Net Cash from/(used) Investing Activities	(33 206)	(33 206)	(10 115)	30.5%	(29 601)	89.1%	(8 674)	26.1%	(48 391)	145.7%	(5 844)	53.6%	48.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 650	11 650	23 526	201.9%	(14 071)	(120.8%)	3 406	29.2%	12 861	110.4%	1 669	(622.9%)	104.0%
Cash/cash equivalents at the year begin:	27 583	27 583	29 853	108.2%	53 379	193.5%	39 308	142.5%	29 853	108.2%	2 695	74.5%	1 358.3%
Cash/cash equivalents at the year end:	39 233	39 233	53 379	136.1%	39 308	100.2%	42 714	108.9%	42 714	108.9%	4 365	19.0%	878.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(52)	(.1%)	(0)	-	(87)	(.1%)	74 933	100.2%	74 794	95.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	207	5.8%	84	2.4%	72	2.0%	3 179	89.7%	3 543	4.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	155	.2%	83	.1%	(14)	-	78 112	99.7%	78 336	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12	-	20	-	(51)	(.1%)	75 671	100.0%	75 651	96.6%	-	-	-	-
Commercial	114	4.6%	50	2.0%	24	1.0%	2 263	92.3%	2 451	3.1%	-	-	-	-
Households	29	12.6%	14	6.0%	13	5.5%	178	75.9%	234	.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	155	.2%	83	.1%	(14)	-	78 112	99.7%	78 336	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(0)	-	(1)	6.9%	-	-	(11)	93.1%	(11)	(2.6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(459)	(100.4%)	8	1.7%	(95)	(20.8%)	1 003	219.6%	457	102.6%
Total	(459)	(103.0%)	7	1.5%	(95)	(21.4%)	992	222.8%	445	100.0%

Contact Details

Municipal Manager	Glen Lekomanyane	018 330 7000
Financial Manager	Patience Leburu	018 330 7036

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	173 238	171 027	66 624	38.5%	20 075	11.6%	53 934	31.5%	140 633	82.2%	21 495	50.7%	150.9%
Property rates	13 180	15 580	3 914	29.7%	3 914	29.7%	4 247	27.3%	12 076	77.5%	3 054	76.8%	39.1%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	37 489	37 489	5 127	13.7%	8 748	23.3%	9 373	25.0%	23 248	62.0%	6 036	42.8%	55.3%
Service charges - water revenue	6 595	6 595	1 335	20.2%	1 190	18.0%	1 124	17.0%	3 650	55.3%	1 364	62.5%	(17.6%)
Service charges - sanitation revenue	6 061	7 761	1 960	32.3%	1 965	32.4%	1 965	25.3%	5 891	75.9%	1 236	63.0%	59.1%
Service charges - refuse revenue	7 712	8 212	2 068	26.8%	2 069	26.8%	2 069	25.2%	6 206	75.6%	1 946	78.3%	6.3%
Service charges - other	-	-	68		-		-		68		45	-	(100.0%)
Rental of facilities and equipment	482	482	97	20.1%	71	14.8%	84	17.4%	252	52.3%	293	73.6%	(71.3%)
Interest earned - external investments	0	280	-	-	-	-	4	1.5%	4	1.5%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	62	62	5	8.5%	1	1.4%	1	2.3%	8	12.3%	6	1.0%	(74.5%)
Licences and permits	420	920	-	-	-	-	0	-	0	-	-	11.9%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	160	-	(100.0%)
Transfers recognised - operational	90 536	90 655	51 236	56.6%	1 980	2.2%	34 964	38.6%	88 180	97.3%	7 001	50.0%	399.4%
Other own revenue	10 639	2 929	814	7.6%	137	1.3%	101	3.5%	1 051	35.9%	355	13.3%	(71.5%)
Gains on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	172 492	169 997	40 141	23.3%	26 221	15.2%	42 529	25.0%	108 891	64.1%	32 694	51.5%	30.1%
Employee related costs	69 078	67 883	15 714	22.7%	16 712	24.2%	16 536	24.4%	48 962	72.1%	15 988	56.1%	3.4%
Remuneration of councillors	8 872	8 872	2 162	24.4%	2 132	24.0%	2 132	24.0%	6 426	72.4%	2 122	39.7%	.5%
Debt impairment	4 780	4 780	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 125	11 125	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	36 102	33 102	16 220	44.9%	58	.2%	16 008	48.4%	32 286	97.5%	8 286	58.9%	93.2%
Other Materials	6 358	5 258	807	12.7%	635	10.0%	747	14.2%	2 189	41.6%	378	38.1%	97.5%
Contracted services	5 832	5 832	419	7.2%	424	7.3%	304	5.2%	1 147	19.7%	1 318	46.7%	(76.9%)
Transfers and grants	4 664	4 664	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 683	28 483	4 820	18.8%	6 259	24.4%	6 801	23.9%	17 880	62.8%	4 602	53.1%	47.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	746	1 030	26 484		(6 146)		11 405		31 742		(11 199)		
Transfers recognised - capital	29 690	29 690	14 074	47.4%	2 915	9.8%	12 282	41.4%	29 271	98.6%	-	49.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	7 743	-	-	-	-	-	7 743	-	6 547	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	30 436	30 720	48 301		(3 231)		23 686		68 756		(4 652)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 436	30 720	48 301		(3 231)		23 686		68 756		(4 652)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 436	30 720	48 301		(3 231)		23 686		68 756		(4 652)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 436	30 720	48 301		(3 231)		23 686		68 756		(4 652)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	30 190	30 190	7 777	25.8%	2 915	9.7%	11 247	37.3%	21 939	72.7%	1 833	61.7%	513.6%
National Government	28 390	28 390	7 777	27.4%	2 915	10.3%	11 247	39.6%	21 939	77.3%	1 833	61.7%	513.6%
Provincial Government	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 690	29 690	7 777	26.2%	2 915	9.8%	11 247	37.9%	21 939	73.9%	1 833	61.7%	513.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	30 190	30 190	7 777	25.8%	2 915	9.7%	11 247	37.3%	21 939	72.7%	1 833	61.7%	513.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 190	11 690	4 996	41.0%	1 399	11.5%	4 005	34.3%	10 400	89.0%	706	150.7%	467.1%
Community & Social Services	12 190	11 690	4 996	41.0%	1 399	11.5%	4 005	34.3%	10 400	89.0%	706	150.7%	467.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 000	18 500	2 781	15.4%	1 291	7.2%	7 242	39.1%	11 314	61.2%	1 127	68.1%	542.8%
Planning and Development	18 000	-	2 781	15.4%	1 291	7.2%	-	-	4 072	-	-	-	-
Road Transport	-	18 500	-	-	-	-	7 242	39.1%	7 242	39.1%	1 127	68.1%	542.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	225	-	-	-	225	-	-	26.3%	-
Electricity	-	-	-	-	225	-	-	-	225	-	-	26.3%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	188 651	158 860	80 268	42.5%	16 846	8.9%	57 748	36.4%	154 862	97.5%	40 731	73.9%	41.8%
Property rates, penalties and collection charges	10 544	6 462	1 168	11.1%	505	4.8%	885	13.7%	2 558	39.6%	676	64.7%	31.0%
Service charges	46 278	27 380	10 006	21.6%	7 688	16.6%	11 020	40.2%	28 714	104.9%	6 704	56.9%	64.4%
Other revenue	11 602	4 392	3 192	27.5%	6 594	56.8%	1 261	28.7%	11 047	251.5%	351	11.7%	259.3%
Government - operating	90 536	90 655	51 663	57.1%	680	.8%	35 264	38.9%	87 607	96.6%	7 001	70.0%	403.7%
Government - capital	29 690	29 690	14 074	47.4%	1 300	4.4%	9 316	31.4%	24 690	83.2%	26 000	143.8%	(64.2%)
Interest	0	280	166	55 333.7%	78	26 160.0%	2	.7%	246	87.9%	-	.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 143)	(130 080)	(50 784)	34.5%	(23 883)	16.2%	(40 075)	30.8%	(114 743)	88.2%	(32 527)	59.3%	23.2%
Suppliers and employees	(147 143)	(130 080)	(50 784)	34.5%	(23 883)	16.2%	(40 075)	30.8%	(114 743)	88.2%	(32 527)	59.3%	23.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 508	28 780	29 484	71.0%	(7 037)	(17.0%)	17 673	61.4%	40 119	139.4%	8 205	157.0%	115.4%
Cash Flow from Investing Activities													
Receipts	62	62	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 190)	(30 190)	(16 391)	54.3%	(5 207)	17.2%	(8 583)	28.4%	(30 182)	100.0%	(6 547)	101.7%	31.1%
Capital assets	(30 190)	(30 190)	(16 391)	54.3%	(5 207)	17.2%	(8 583)	28.4%	(30 182)	100.0%	(6 547)	101.7%	31.1%
Net Cash from/(used) Investing Activities	(30 128)	(30 128)	(16 391)	54.4%	(5 207)	17.3%	(8 583)	28.5%	(30 182)	100.2%	(6 547)	102.0%	31.1%
Cash Flow from Financing Activities													
Receipts	(15)	(15)	17	(115.5%)	7	(50.0%)	14	(94.4%)	38	(259.9%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(15)	(15)	17	(115.5%)	7	(50.0%)	14	(94.4%)	38	(259.9%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(15)	(15)	17	(115.5%)	7	(50.0%)	14	(94.4%)	38	(259.9%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	11 365	(1 363)	13 110	115.4%	(12 237)	(107.7%)	9 103	(667.9%)	9 976	(731.9%)	1 658	29 741.4%	449.2%
Cash/cash equivalents at the year begin:	(6 163)	(6 163)	636	(10.3%)	13 746	(223.0%)	1 508	(24.5%)	636	(10.3%)	13 516	(1.3%)	(88.8%)
Cash/cash equivalents at the year end:	5 202	(7 526)	13 746	264.2%	1 508	29.0%	10 612	(141.0%)	10 612	(141.0%)	15 174	(246.2%)	(30.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	395	1.1%	399	1.1%	447	1.2%	36 243	96.7%	37 485	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 594	4.2%	1 115	2.9%	1 045	2.8%	34 162	90.1%	37 916	15.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 267	2.7%	1 195	2.5%	1 016	2.2%	43 576	92.6%	47 055	18.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	701	1.6%	670	1.5%	658	1.5%	41 612	95.3%	43 641	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	763	1.4%	720	1.3%	697	1.3%	53 418	96.1%	55 598	22.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 915	100.0%	7 915	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	.2%	39	.2%	32	.2%	18 685	99.4%	18 802	7.6%	-	-	-	-
Total By Income Source	4 768	1.9%	4 139	1.7%	3 895	1.6%	235 610	94.8%	248 412	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	186	5.6%	167	5.0%	162	4.9%	2 804	84.5%	3 319	1.3%	-	-	-	-
Commercial	954	4.7%	494	2.4%	452	2.2%	18 287	90.6%	20 186	8.1%	-	-	-	-
Households	3 627	1.6%	3 478	1.5%	3 281	1.5%	214 519	95.4%	224 906	90.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 768	1.9%	4 139	1.7%	3 895	1.6%	235 610	94.8%	248 412	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 324	11.4%	2 540	8.7%	3 112	10.7%	20 071	69.1%	29 048	62.8%
Bulk Water	58	29.1%	60	30.0%	38	19.1%	43	21.7%	199	.4%
PAYE deductions	470	12.4%	813	21.4%	894	23.5%	1 622	42.7%	3 800	8.2%
VAT (output less input)	305	100.0%	-	-	-	-	-	-	305	.7%
Pensions / Retirement	972	17.7%	1 079	19.7%	1 083	19.8%	2 342	42.8%	5 475	11.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	942	17.6%	1 156	21.6%	690	12.9%	2 568	47.9%	5 356	11.6%
Auditor-General	9	.8%	21	1.7%	14	1.1%	1 183	96.4%	1 227	2.7%
Other	568	64.7%	77	8.7%	80	9.1%	154	17.5%	879	1.9%
Total	6 648	14.4%	5 746	12.4%	5 912	12.8%	27 982	60.5%	46 288	100.0%

Contact Details

Municipal Manager	Dion Mere	053 948 0900
Financial Manager	Sello Maroga	053 948 0900

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	522 557	549 423	183 244	35.1%	126 708	24.2%	152 631	27.8%	462 582	84.2%	78 310	65.4%	94.9%
Property rates	148 010	142 190	41 606	28.1%	40 254	27.2%	38 916	27.4%	120 777	84.9%	33 571	84.1%	15.9%
Property rates - penalties and collection charges	18 028	28 628	4 129	22.9%	7 052	39.1%	6 371	22.3%	17 552	61.3%	5 935	108.8%	7.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	74 855	80 029	23 436	31.3%	29 747	39.7%	24 548	30.7%	77 731	97.1%	18 275	75.8%	34.3%
Service charges - sanitation revenue	26 960	24 012	6 777	25.1%	6 845	25.4%	6 776	28.2%	20 398	84.9%	5 953	71.7%	13.8%
Service charges - refuse revenue	23 777	29 243	8 004	33.7%	7 947	33.4%	7 996	27.3%	23 947	81.9%	7 060	98.1%	13.3%
Service charges - other	4 228	6 512	-	-	-	-	-	-	-	-	-	10.4%	-
Rental of facilities and equipment	1 604	5 827	814	50.7%	1 889	117.8%	1 167	20.0%	3 870	66.4%	286	57.1%	308.4%
Interest earned - external investments	2 120	2 500	463	21.8%	711	33.5%	252	10.1%	1 426	57.0%	252	29.7%	-
Interest earned - outstanding debtors	17 599	21 300	3 486	19.8%	6 101	34.7%	7 786	36.6%	17 373	81.6%	4 305	58.6%	80.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	635	672	129	20.4%	90	14.2%	113	16.9%	333	49.5%	162	65.6%	(29.8%)
Licences and permits	2 943	2 984	1 076	36.6%	790	26.9%	355	11.9%	2 221	74.4%	796	83.5%	(55.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	197 786	198 916	92 515	46.8%	21 951	11.1%	57 672	29.0%	172 138	86.5%	603	37.6%	9 470.0%
Other own revenue	4 011	3 053	808	20.1%	771	19.2%	678	22.2%	2 257	74.0%	1 113	131.2%	(39.1%)
Gains on disposal of PPE	-	3 558	-	-	2 558	-	-	-	2 558	71.9%	-	-	-
Operating Expenditure	586 901	681 705	104 816	17.9%	107 184	18.3%	89 012	13.1%	301 013	44.2%	93 459	50.0%	(4.8%)
Employee related costs	217 400	218 108	50 541	23.2%	58 742	27.0%	50 323	23.1%	159 606	73.2%	50 122	77.5%	.4%
Remuneration of councillors	22 069	23 122	5 655	25.6%	5 912	26.8%	5 780	25.0%	17 346	75.0%	5 035	69.9%	14.8%
Debt impairment	68 997	68 997	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 424	92 789	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 242	3 242	-	-	983	30.3%	(542)	(16.7%)	441	13.6%	1 313	75.0%	(141.3%)
Bulk purchases	80 340	80 340	16 469	20.5%	15 066	18.8%	10 014	12.5%	41 548	51.7%	2 686	3.7%	272.8%
Other Materials	2 300	3 736	-	-	-	-	-	-	-	-	7 633	244.4%	(100.0%)
Contracted services	18 254	44 626	614	3.4%	2 028	11.1%	1 328	3.0%	3 970	8.9%	4 559	73.4%	(70.9%)
Transfers and grants	31 294	31 294	3 061	9.8%	4 627	14.8%	3 946	12.6%	11 634	37.2%	5 131	17.4%	(23.1%)
Other expenditure	85 580	115 451	28 477	33.3%	19 827	23.2%	18 163	15.7%	66 467	57.6%	16 978	54.8%	7.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(64 343)	(132 282)	78 428		19 523		63 618		161 569		(15 149)		
Transfers recognised - capital	59 184	59 184	-	-	24 500	41.4%	2 184	3.7%	26 684	45.1%	24 801	56.5%	(91.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 159)	(73 098)	78 428		44 023		65 802		188 253		9 652		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 159)	(73 098)	78 428		44 023		65 802		188 253		9 652		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 159)	(73 098)	78 428		44 023		65 802		188 253		9 652		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 159)	(73 098)	78 428		44 023		65 802		188 253		9 652		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	59 184	105 534	14 245	24.1%	33 286	56.2%	18 715	17.7%	66 246	62.8%	3 966	40.2%	371.9%
National Government	59 184	59 184	14 245	24.1%	33 257	56.2%	6 457	10.9%	53 960	91.2%	3 736	48.6%	72.8%
Provincial Government	-	350	-	-	-	-	24	6.8%	24	6.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 184	59 534	14 245	24.1%	33 257	56.2%	6 481	10.9%	53 984	90.7%	3 736	48.6%	73.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	2.4%	-
Internally generated funds	-	46 000	-	-	29	-	12 234	26.6%	12 262	26.7%	230	35.9%	5 223.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 184	105 534	14 245	24.1%	33 286	56.2%	18 715	17.7%	66 246	62.8%	3 966	40.2%	371.9%
Governance and Administration	-	1 000	-	-	1 982	-	1 016	101.6%	2 998	299.8%	68	53.9%	1 397.2%
Executive & Council	-	-	-	-	1 982	-	1 016	-	2 998	-	-	207.9%	(100.0%)
Budget & Treasury Office	-	1 000	-	-	-	-	-	-	-	-	68	2.9%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	170.6%	-
Community and Public Safety	8 000	350	1 754	21.9%	254	3.2%	15 248	4 356.5%	17 256	4 930.3%	1 064	11.2%	1 332.7%
Community & Social Services	8 000	350	-	-	-	-	24	6.8%	24	6.8%	-	(.3%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	1 754	-	254	-	15 224	-	17 232	-	1 064	48.0%	1 330.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 184	104 184	12 491	24.4%	31 051	60.7%	2 450	2.4%	45 992	44.1%	2 834	53.9%	(13.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 184	104 184	12 491	24.4%	31 051	60.7%	2 450	2.4%	45 992	44.1%	2 834	54.1%	(13.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	16.9%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	512 909	536 159	154 040	30.0%	190 576	37.2%	139 280	26.0%	483 896	90.3%	114 853	61.1%	21.3%
Property rates, penalties and collection charges	129 638	136 654	16 520	12.7%	79 375	61.2%	28 963	21.2%	124 858	91.4%	42 833	65.9%	(32.4%)
Service charges	101 260	111 836	22 858	22.6%	29 598	29.2%	39 812	35.6%	92 268	82.5%	39 703	59.1%	.3%
Other revenue	9 194	10 029	2 827	30.8%	5 876	63.9%	2 611	26.0%	11 315	112.8%	2 357	48.1%	10.8%
Government - operating	197 786	198 916	75 172	38.0%	44 415	22.5%	57 672	29.0%	177 259	89.1%	603	37.4%	9 470.0%
Government - capital	59 184	59 184	32 500	54.9%	24 500	41.4%	2 184	3.7%	59 184	100.0%	24 801	84.2%	(91.2%)
Interest	15 847	19 540	4 162	26.3%	6 812	43.0%	8 038	41.1%	19 012	97.3%	4 557	1 122.7%	76.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(429 185)	(488 625)	(105 625)	24.6%	(113 046)	26.3%	(88 728)	18.2%	(307 399)	62.9%	(93 351)	59.3%	(5.0%)
Suppliers and employees	(425 943)	(488 625)	(102 564)	24.1%	(107 437)	25.2%	(85 323)	17.5%	(295 324)	60.4%	(86 907)	62.5%	(1.8%)
Finance charges	(3 242)	-	-	-	(983)	30.3%	542	-	(441)	-	(1 313)	48.6%	(141.3%)
Transfers and grants	-	-	(3 061)	-	(4 627)	-	(3 946)	-	(11 634)	-	(5 131)	17.7%	(23.1%)
Net Cash from/(used) Operating Activities	83 724	47 534	48 415	57.8%	77 530	92.6%	50 552	106.3%	176 497	371.3%	21 502	69.8%	135.1%
Cash Flow from Investing Activities													
Receipts	-	3 558	-	-	2 558	-	-	-	2 558	71.9%	-	198.0%	-
Proceeds on disposal of PPE	-	3 558	-	-	2 558	-	-	-	2 558	71.9%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 184)	(105 534)	(14 245)	24.1%	(33 286)	56.2%	(18 715)	17.7%	(66 246)	62.8%	(3 966)	38.2%	371.9%
Capital assets	(59 184)	(105 534)	(14 245)	24.1%	(33 286)	56.2%	(18 715)	17.7%	(66 246)	62.8%	(3 966)	38.2%	371.9%
Net Cash from/(used) Investing Activities	(59 184)	(101 976)	(14 245)	24.1%	(30 728)	51.9%	(18 715)	18.4%	(63 688)	62.5%	(3 966)	36.9%	371.9%
Cash Flow from Financing Activities													
Receipts	698	698	468	67.1%	185	26.5%	11 924	1 708.0%	12 578	1 801.6%	259	2.3%	4 509.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	11 638	-	11 638	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	698	698	468	67.1%	185	26.5%	286	41.0%	940	134.6%	259	14.9%	10.7%
Payments	(12 000)	(12 000)	-	-	(1 979)	16.5%	(13 651)	113.8%	(15 630)	130.3%	(695)	66.3%	1 863.3%
Repayment of borrowing	(12 000)	(12 000)	-	-	(1 979)	16.5%	(13 651)	113.8%	(15 630)	130.3%	(695)	66.3%	1 863.3%
Net Cash from/(used) Financing Activities	(11 302)	(11 302)	468	(4.1%)	(1 794)	15.9%	(1 726)	15.3%	(3 052)	27.0%	(437)	(19.3%)	295.4%
Net Increase/(Decrease) in cash held	13 238	(65 743)	34 638	261.7%	45 008	340.0%	30 111	(45.8%)	109 757	(166.9%)	17 100	107.7%	76.1%
Cash/cash equivalents at the year begin:	(652)	(652)	165 137	(25 310.7%)	199 775	(30 619.6%)	244 783	(37 518.1%)	165 137	(25 310.7%)	32 952	100.0%	642.9%
Cash/cash equivalents at the year end:	12 586	(66 396)	199 775	1 587.3%	244 783	1 944.9%	274 895	(414.0%)	274 895	(414.0%)	50 051	105.5%	449.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr K Rabanye	018 389 0212/3
Financial Manager	Mr S S Mmope	018 389 0260/1

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	375 745	375 745	80 614	21.5%	81 971	21.8%	85 759	22.8%	248 344	66.1%	44 357	66.4%	93.3%
Property rates	48 306	48 306	(2 937)	(6.1%)	7 345	15.2%	8 787	18.2%	13 194	27.3%	3 025	129.1%	190.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	160 991	160 992	23 214	14.4%	26 452	16.4%	33 096	20.6%	82 762	51.4%	22 220	51.9%	48.9%
Service charges - water revenue	34 869	34 869	8 467	24.3%	6 789	19.5%	9 071	26.0%	24 327	69.8%	10 439	85.1%	(13.1%)
Service charges - sanitation revenue	7 430	7 430	2 572	34.6%	2 524	34.0%	2 653	35.7%	7 749	104.3%	2 269	82.3%	16.9%
Service charges - refuse revenue	9 390	9 390	3 110	33.1%	3 240	34.5%	3 010	32.1%	9 360	99.7%	2 834	76.1%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 092	3 092	875	28.3%	881	28.5%	596	19.3%	2 352	76.1%	862	160.2%	(30.8%)
Interest earned - external investments	1 100	1 100	-	-	-	-	12	1.1%	12	1.1%	-	1.7%	(100.0%)
Interest earned - outstanding debtors	6 336	6 336	1 822	28.8%	3 782	59.7%	3 823	60.3%	9 427	148.8%	906	95.1%	322.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	325	325	72	22.0%	24	7.5%	76	23.5%	173	53.1%	7	52.2%	1 019.9%
Licences and permits	2 522	2 522	608	24.1%	398	15.8%	500	19.8%	1 505	59.7%	688	66.4%	(27.3%)
Agency services	4 581	4 581	888	19.4%	1 003	21.9%	1 022	22.3%	2 913	63.6%	853	90.0%	19.9%
Transfers recognised - operational	95 419	95 419	41 669	43.7%	29 401	30.8%	22 514	23.6%	93 584	98.1%	-	46.9%	(100.0%)
Other own revenue	1 383	1 383	256	18.5%	132	9.5%	597	43.2%	985	71.2%	255	36.2%	134.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 877	371 877	101 801	27.4%	67 436	18.1%	87 518	23.5%	256 754	69.0%	77 979	61.4%	12.2%
Employee related costs	145 253	145 253	37 390	25.7%	36 678	25.3%	37 932	26.1%	112 000	77.1%	35 126	73.5%	8.0%
Remuneration of councillors	12 910	12 910	3 860	29.9%	3 017	23.4%	2 886	22.4%	9 764	75.6%	2 710	63.0%	6.5%
Debt impairment	28 883	28 883	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 531	32 531	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 100	1 100	122	11.0%	-	-	-	-	122	11.0%	-	-	-
Bulk purchases	105 000	105 000	51 492	49.0%	16 607	15.8%	34 371	32.7%	102 470	97.6%	31 661	61.1%	8.6%
Other Materials	5 000	5 000	1 173	23.5%	1 129	22.6%	1 193	23.9%	3 496	69.9%	1 011	20.9%	18.0%
Contracted services	16 200	16 200	1 740	10.7%	5 312	32.8%	5 998	37.0%	13 051	80.6%	1 589	72.8%	277.4%
Transfers and grants	8 000	8 000	3 387	42.3%	1 737	21.7%	1 713	21.4%	6 837	85.5%	1 350	-	26.8%
Other expenditure	17 000	17 000	2 636	15.5%	2 955	17.4%	3 425	20.1%	9 015	53.0%	4 531	56.4%	(24.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 868	3 868	(21 186)		14 536		(1 759)		(8 410)		(33 622)		
Transfers recognised - capital	37 392	-	-	-	1 000	2.7%	-	-	1 000	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 260	3 868	(21 186)		15 536		(1 759)		(7 410)		(33 622)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 260	3 868	(21 186)		15 536		(1 759)		(7 410)		(33 622)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 260	3 868	(21 186)		15 536		(1 759)		(7 410)		(33 622)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 260	3 868	(21 186)		15 536		(1 759)		(7 410)		(33 622)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	37 392	37 392	5 410	14.5%	7 914	21.2%	1 964	5.3%	15 289	40.9%	3 963	24.7%	(50.4%)
National Government	37 392	37 392	5 410	14.5%	7 914	21.2%	1 964	5.3%	15 289	40.9%	3 963	24.8%	(50.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 392	37 392	5 410	14.5%	7 914	21.2%	1 964	5.3%	15 289	40.9%	3 963	24.8%	(50.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	37 392	37 392	5 410	14.5%	7 914	21.2%	1 964	5.3%	15 289	40.9%	3 963	24.7%	(50.4%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 392	35 392	5 150	14.6%	7 560	21.4%	1 611	4.6%	14 321	40.5%	3 963	24.1%	(59.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 392	35 392	5 150	14.6%	7 560	21.4%	1 611	4.6%	14 321	40.5%	3 963	24.1%	(59.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	2 000	260	13.0%	354	17.7%	354	17.7%	968	48.4%	-	74.5%	(100.0%)
Electricity	2 000	2 000	260	13.0%	354	17.7%	354	17.7%	968	48.4%	-	74.5%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	381 562	413 136	83 868	22.0%	62 770	16.5%	78 134	18.9%	224 772	54.4%	46 134	50.3%	69.4%
Property rates, penalties and collection charges	43 475	48 306	7 242	16.7%	6 597	15.2%	8 904	18.4%	22 743	47.1%	7 340	43.8%	21.3%
Service charges	185 937	212 680	23 248	12.5%	17 385	9.3%	40 716	19.1%	81 349	38.2%	32 757	44.5%	24.3%
Other revenue	11 903	11 903	7 213	60.6%	5 604	47.1%	2 169	18.2%	14 986	125.9%	5 132	163.3%	(57.7%)
Government - operating	95 419	95 419	44 344	46.5%	29 401	30.8%	22 514	23.6%	96 259	100.9%	-	73.4%	(100.0%)
Government - capital	37 392	37 392	-	-	-	-	-	-	-	-	-	-	-
Interest	7 436	7 436	1 822	24.5%	3 782	50.9%	3 830	51.5%	9 434	126.9%	906	24.8%	322.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(374 648)	(309 363)	(72 538)	19.4%	(66 742)	17.8%	(83 745)	27.1%	(223 024)	72.1%	(46 443)	57.2%	80.3%
Suppliers and employees	(365 548)	(309 363)	(69 151)	18.9%	(65 005)	17.8%	(82 032)	26.5%	(216 187)	69.9%	(45 093)	55.8%	81.9%
Finance charges	(1 100)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 000)	-	(3 387)	42.3%	(1 737)	21.7%	(1 713)	-	(6 837)	-	(1 350)	-	26.8%
Net Cash from/(used) Operating Activities	6 914	103 773	11 330	163.9%	(3 972)	(57.4%)	(5 611)	(5.4%)	1 747	1.7%	(309)	(8.3%)	1 717.3%
Cash Flow from Investing Activities													
Receipts	6 572	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 950	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 622	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 392)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(37 392)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(30 820)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 906)	103 773	11 330	(47.4%)	(3 972)	16.6%	(5 611)	(5.4%)	1 747	1.7%	(309)	(8.2%)	1 717.3%
Cash/cash equivalents at the year begin:	4 000	-	605	15.1%	11 935	298.4%	7 963	-	605	-	1 981	-	302.1%
Cash/cash equivalents at the year end:	(19 906)	103 773	11 935	(60.0%)	7 963	(40.0%)	2 352	2.3%	2 352	2.3%	1 672	4.1%	40.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 314	3.8%	3 188	2.8%	2 669	2.4%	102 063	90.9%	112 233	36.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 800	10.6%	4 662	6.4%	3 105	4.2%	57 716	78.8%	73 283	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 511	9.0%	2 120	5.4%	1 280	3.3%	32 013	82.2%	38 924	12.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 147	4.0%	882	3.1%	762	2.7%	25 737	90.2%	28 528	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 182	4.3%	937	3.4%	816	3.0%	24 401	89.3%	27 337	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	395	3.0%	381	2.9%	498	3.8%	11 846	90.3%	13 121	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	.1%	35	.2%	9	.1%	15 732	99.6%	15 794	5.1%	-	-	-	-
Total By Income Source	18 367	5.9%	12 205	3.9%	9 138	3.0%	269 509	87.2%	309 219	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 478	2.9%	1 255	2.4%	1 167	2.3%	47 523	92.4%	51 424	16.6%	-	-	-	-
Commercial	6 818	18.7%	3 408	9.4%	1 678	4.6%	24 496	67.3%	36 400	11.8%	-	-	-	-
Households	10 070	4.5%	7 543	3.4%	6 292	2.8%	197 489	89.2%	221 394	71.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 367	5.9%	12 205	3.9%	9 138	3.0%	269 509	87.2%	309 219	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	11 996	11.1%	12 718	11.8%	27 001	25.1%	55 970	52.0%	107 686	88.3%
Bulk Water	-	-	-	-	-	-	6 720	100.0%	6 720	5.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	715	9.5%	114	1.5%	118	1.6%	6 589	87.4%	7 537	6.2%
Total	12 711	10.4%	12 833	10.5%	27 119	22.2%	69 280	56.8%	121 943	100.0%

Contact Details

Municipal Manager	Mr SS Nnete (Acting)	018 633 3800
Financial Manager	Mr Leeto Dintwe	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	282 122	282 122	67 119	23.8%	24 445	8.7%	28 383	10.1%	119 947	42.5%	89 044	70.8%	(68.1%)
Property rates	36 278	36 278	5 194	14.3%	5 679	15.7%	5 112	14.1%	15 985	44.1%	5 106	29.1%	.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 405	48 405	7 766	16.0%	9 015	18.6%	6 829	14.1%	23 609	48.8%	7 382	61.6%	(7.5%)
Service charges - water revenue	11 327	11 327	1 818	16.1%	2 199	19.4%	2 093	18.5%	6 110	53.9%	1 986	60.1%	5.4%
Service charges - sanitation revenue	5 108	5 108	611	12.0%	615	12.0%	623	12.2%	1 849	36.2%	583	70.8%	6.8%
Service charges - refuse revenue	8 628	8 628	1 947	22.6%	1 947	22.6%	1 884	21.8%	5 777	67.0%	1 745	98.6%	8.0%
Service charges - other	-	-	5 210	-	3 187	-	4 810	-	13 208	-	4 436	-	8.4%
Rental of facilities and equipment	177	177	40	22.3%	22	12.2%	21	11.9%	82	46.4%	19	41.6%	11.1%
Interest earned - external investments	132	132	28	21.5%	43	32.6%	27	20.8%	99	74.9%	9	65.1%	214.2%
Interest earned - outstanding debtors	4 250	4 250	23	.5%	21	.5%	24	.6%	68	1.6%	15	150.3%	66.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 546	8 546	1 119	13.1%	(299)	(3.5%)	93	1.1%	912	10.7%	1 594	12 451.1%	(94.2%)
Licences and permits	2 524	2 524	695	27.5%	488	19.3%	783	31.0%	1 965	77.9%	104	5.8%	652.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	145 031	145 031	41 235	28.4%	1 027	.7%	5 970	4.1%	48 231	33.3%	65 568	95.5%	(90.9%)
Other own revenue	11 716	11 716	974	8.3%	503	4.3%	115	1.0%	1 593	13.6%	318	6.8%	(63.9%)
Gains on disposal of PPE	-	-	458	-	-	-	-	-	458	-	179	-	(100.0%)
Operating Expenditure	256 506	256 506	54 146	21.1%	51 078	19.9%	51 515	20.1%	156 739	61.1%	39 609	51.8%	30.1%
Employee related costs	98 964	98 964	28 492	28.8%	26 354	26.6%	28 341	28.6%	83 187	84.1%	22 344	66.3%	26.8%
Remuneration of councillors	11 807	11 807	1 768	15.0%	1 768	15.0%	1 930	16.3%	5 466	46.3%	1 768	-	9.2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 285	1 285	111	8.7%	224	17.5%	824	64.1%	1 159	90.2%	62	62.6%	1 231.6%
Bulk purchases	34 408	34 408	3 647	10.6%	8 979	26.1%	8 460	24.6%	21 086	61.3%	7 342	77.1%	15.2%
Other Materials	12 457	12 457	1 538	12.4%	976	7.8%	857	6.9%	3 372	27.1%	762	29.4%	12.6%
Contracted services	14 113	14 113	3 027	21.4%	1 153	8.2%	3 536	25.1%	7 716	54.7%	1 405	27.1%	151.6%
Transfers and grants	9 511	9 511	1 864	19.6%	2 904	30.5%	401	4.2%	5 169	54.4%	-	2.0%	(100.0%)
Other expenditure	67 961	67 961	13 699	20.2%	8 720	12.8%	7 166	10.5%	29 584	43.5%	5 926	30.1%	20.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25 616	25 616	12 973		(26 633)		(23 133)		(36 793)		49 435		
Transfers recognised - capital	80 087	80 087	15 761	19.7%	15 289	19.1%	6 605	8.2%	37 655	47.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 703	105 703	28 734		(11 344)		(16 527)		863		49 435		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 703	105 703	28 734		(11 344)		(16 527)		863		49 435		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 703	105 703	28 734		(11 344)		(16 527)		863		49 435		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 703	105 703	28 734		(11 344)		(16 527)		863		49 435		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	105 703	67 694	15 761	14.9%	19 385	18.3%	4 891	7.2%	40 037	59.1%	3 129	55.7%	56.3%
National Government	80 087	60 722	13 103	16.4%	8 735	10.9%	4 857	8.0%	26 694	44.0%	3 104	69.0%	56.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 087	60 722	13 103	16.4%	8 735	10.9%	4 857	8.0%	26 694	44.0%	3 104	69.0%	56.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 616	6 972	2 658	10.4%	10 650	41.6%	34	.5%	13 343	191.4%	25	1.6%	37.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	105 703	67 694	15 761	14.9%	19 385	18.3%	4 891	7.2%	40 037	59.1%	3 129	55.7%	56.3%
Governance and Administration	2 150	2 464	56	2.6%	49	2.3%	33	1.3%	138	5.6%	2	14.8%	1 390.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	22.9%	-
Corporate Services	2 150	2 464	56	2.6%	49	2.3%	33	1.3%	138	5.6%	2	14.7%	1 390.4%
Community and Public Safety	3 873	2 410	195	5.0%	9	.2%	1	-	205	8.5%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Sport And Recreation	2 410	2 410	195	8.1%	9	.4%	-	-	204	8.5%	-	-	-
Public Safety	1 463	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	79 545	42 685	13 003	16.3%	13 910	17.5%	4 857	11.4%	31 771	74.4%	3 127	62.2%	55.3%
Planning and Development	-	41 222	9	-	13 360	-	4 857	11.8%	18 226	44.2%	3 127	77.1%	55.3%
Road Transport	79 545	1 463	12 995	16.3%	550	.7%	-	-	13 545	925.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 135	20 135	2 506	12.4%	5 416	26.9%	-	-	7 923	39.3%	-	-	-
Electricity	16 000	16 000	2 506	15.7%	5 416	33.9%	-	-	7 923	49.5%	-	-	-
Water	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	635	635	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	333 165	297 990	121 863	36.6%	130 150	39.1%	63 420	21.3%	315 433	105.9%	97 675	90.3%	(35.1%)
Property rates, penalties and collection charges	30 836	24 564	5 175	16.8%	7 107	23.0%	8 600	35.0%	20 882	85.0%	3 558	20.5%	141.7%
Service charges	62 447	54 337	14 102	22.6%	13 566	21.7%	14 629	26.9%	42 298	77.8%	14 808	95.8%	(1.2%)
Other revenue	11 019	7 452	33 083	300.2%	34 767	315.5%	4 620	62.0%	72 470	972.5%	17 535	65.5%	(73.7%)
Government - operating	145 031	142 827	59 236	40.8%	44 324	30.6%	32 240	22.6%	135 800	95.1%	28 447	97.8%	13.3%
Government - capital	80 087	67 694	9 911	12.4%	30 211	37.7%	3 060	4.5%	43 182	63.8%	33 324	155.8%	(90.8%)
Interest	3 744	1 116	356	9.5%	175	4.7%	270	24.2%	801	71.8%	3	65.6%	9 478.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239 102)	(260 591)	(103 118)	43.1%	(69 523)	29.1%	(66 670)	25.6%	(239 312)	91.8%	(49 446)	80.3%	34.8%
Suppliers and employees	(228 162)	(259 306)	(102 238)	44.8%	(68 608)	30.1%	(65 919)	25.4%	(236 765)	91.3%	(49 385)	87.5%	33.5%
Finance charges	(1 285)	(1 285)	-	-	-	-	-	-	-	-	(61)	2.9%	(100.0%)
Transfers and grants	(9 655)	-	(880)	9.1%	(916)	9.5%	(751)	-	(2 547)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	94 063	37 399	18 745	19.9%	60 626	64.5%	(3 251)	(8.7%)	76 121	203.5%	48 228	129.5%	(106.7%)
Cash Flow from Investing Activities													
Receipts	46 570	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	46 570	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 703)	(67 694)	(7 616)	7.2%	(18 883)	17.9%	(12 540)	18.5%	(39 039)	57.7%	(3 129)	-	300.8%
Capital assets	(105 703)	(67 694)	(7 616)	7.2%	(18 883)	17.9%	(12 540)	18.5%	(39 039)	57.7%	(3 129)	-	300.8%
Net Cash from/(used) Investing Activities	(59 133)	(67 694)	(7 616)	12.9%	(18 883)	31.9%	(12 540)	18.5%	(39 039)	57.7%	(3 129)	-	300.8%
Cash Flow from Financing Activities													
Receipts	400	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(60)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(60)	-	(100.0%)
Net Cash from/(used) Financing Activities	400	-	-	-	-	-	-	-	-	-	(60)	-	(100.0%)
Net Increase/(Decrease) in cash held	35 330	(30 295)	11 129	31.5%	41 743	118.2%	(15 790)	52.1%	37 082	(122.4%)	45 040	73.8%	(135.1%)
Cash/cash equivalents at the year begin:	40 361	36 658	17 949	44.5%	29 078	72.0%	70 821	193.2%	17 949	49.0%	3 632	22.4%	1 849.7%
Cash/cash equivalents at the year end:	75 691	6 363	29 078	38.4%	70 821	93.6%	55 031	864.9%	55 031	864.9%	48 672	63.4%	13.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 521	8.4%	532	2.9%	273	1.5%	15 878	87.2%	18 205	17.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 922	8.4%	1 722	2.9%	883	1.5%	51 369	87.2%	58 897	55.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 879	8.4%	657	2.9%	337	1.5%	19 614	87.2%	22 488	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	268	8.4%	94	2.9%	48	1.5%	2 802	87.2%	3 213	3.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	358	8.4%	125	2.9%	64	1.5%	3 736	87.2%	4 283	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	8 950	8.4%	3 131	2.9%	1 606	1.5%	93 398	87.2%	107 085	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	466	7.1%	110	1.7%	(980)	(15.0%)	6 921	106.2%	6 517	6.1%	-	-	-	-
Commercial	3 505	28.3%	510	4.1%	287	2.3%	8 080	65.3%	12 383	11.6%	-	-	-	-
Households	4 417	5.6%	1 990	2.5%	1 792	2.3%	70 347	89.6%	78 545	73.3%	-	-	-	-
Other	562	5.8%	521	5.4%	507	5.3%	8 050	83.5%	9 640	9.0%	-	-	-	-
Total By Customer Group	8 950	8.4%	3 131	2.9%	1 606	1.5%	93 398	87.2%	107 085	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 187	75.3%	1 047	24.7%	-	-	-	-	4 235	52.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	4	(58.8%)	(12)	158.8%	-	-	-	-	(7)	(.1%)
Other	704	18.4%	1 794	47.0%	530	13.9%	791	20.7%	3 820	47.5%
Total	3 896	48.4%	2 830	35.2%	530	6.6%	791	9.8%	8 047	100.0%

Contact Details

Municipal Manager	Mr Thompson Phakalane	018 642 1081
Financial Manager	Mrs G Moroane	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	519 626	519 137	214 131	41.2%	229 029	44.1%	167 347	32.2%	610 506	117.6%	129 655	86.6%	29.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	276	-	323	-	314	-	913	-	201	-	56.0%
Rental of facilities and equipment	206	206	-	-	17	8.3%	52	25.2%	69	33.4%	2	-	2 774.7%
Interest earned - external investments	1 949	260	36	1.8%	29	1.5%	92	35.4%	157	60.2%	2 895	115.5%	(96.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	514 504	514 571	213 449	41.5%	211 163	41.0%	161 751	31.4%	586 363	114.0%	126 490	94.7%	27.9%
Other own revenue	2 967	4 100	370	12.5%	17 496	589.7%	5 138	125.3%	23 005	561.1%	68	1.2%	7 509.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	463 867	503 256	99 444	21.4%	189 239	40.8%	136 507	27.1%	425 190	84.5%	148 559	84.7%	(8.1%)
Employee related costs	276 643	276 643	68 527	24.8%	80 438	29.1%	72 712	26.3%	221 677	80.1%	67 456	73.9%	7.8%
Remuneration of councillors	12 753	12 753	3 758	29.5%	3 707	29.1%	3 280	25.7%	10 746	84.3%	1 925	40.4%	70.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 406	65 406	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	7 902	3 381	112.7%	1 522	50.7%	-	-	4 902	62.0%	-	18.4%	-
Bulk purchases	41 000	4 630	-	-	-	-	-	-	-	-	-	-	-
Other Materials	11 300	38 392	9 086	80.4%	24 585	217.6%	11 563	30.1%	45 234	117.8%	19 315	157.4%	(40.1%)
Contracted services	6 650	10 282	1 413	21.2%	2 106	31.7%	2 969	28.9%	6 488	63.1%	1 374	54.3%	116.0%
Transfers and grants	9 244	9 244	5 841	63.2%	990	10.7%	2 162	23.4%	8 993	97.3%	994	9.8%	117.4%
Other expenditure	37 870	78 004	7 438	19.6%	75 891	200.4%	43 821	56.2%	127 150	163.0%	57 495	157.6%	(23.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55 760	15 882	114 686		39 790		30 840		185 316		(18 904)		
Transfers recognised - capital	296 611	296 611	9 834	3.3%	36 212	12.2%	10 366	3.5%	56 412	19.0%	26 784	38.4%	(61.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	352 371	312 493	124 520		76 001		41 206		241 728		7 880		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	352 371	312 493	124 520		76 001		41 206		241 728		7 880		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	352 371	312 493	124 520		76 001		41 206		241 728		7 880		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	352 371	312 493	124 520		76 001		41 206		241 728		7 880		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	282 764	277 495	15 700	5.6%	32 323	11.4%	13 561	4.9%	61 584	22.2%	49 205	49.9%	(72.4%)
National Government	276 539	276 539	15 525	5.6%	31 456	11.4%	13 079	4.7%	60 060	21.7%	48 512	46.6%	(73.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	276 539	276 539	15 525	5.6%	31 456	11.4%	13 079	4.7%	60 060	21.7%	48 512	46.0%	(73.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 225	957	175	2.8%	867	13.9%	482	50.4%	1 524	159.3%	693	87.3%	(30.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	282 764	277 495	15 700	5.6%	32 323	11.4%	13 561	4.9%	61 584	22.2%	49 205	49.9%	(72.4%)
Governance and Administration	2 850	598	175	6.1%	177	6.2%	307	51.3%	659	110.2%	326	78.9%	(5.7%)
Executive & Council	850	423	-	-	177	20.8%	307	72.6%	484	114.3%	326	51.6%	(5.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 000	175	175	8.7%	-	-	-	-	175	100.0%	-	82.4%	-
Community and Public Safety	600	358	-	-	358	59.7%	175	48.9%	534	148.9%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	358	-	-	358	59.7%	-	-	358	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	175	-	175	-	-	-	(100.0%)
Economic and Environmental Services	5 091	2 316	-	-	331	6.5%	417	18.0%	749	32.3%	-	5.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 091	2 316	-	-	331	6.5%	417	18.0%	749	32.3%	-	5.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	274 223	274 223	15 525	5.7%	31 456	11.5%	12 661	4.6%	59 643	21.7%	48 879	52.5%	(74.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	143 356	143 356	13 056	9.1%	13 481	9.4%	7 892	5.5%	34 429	24.0%	40 359	70.7%	(80.4%)
Waste Water Management	130 867	130 867	2 469	1.9%	17 975	13.7%	4 769	3.6%	25 214	19.3%	8 521	24.2%	(44.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	816 237	551 822	360 905	44.2%	105 869	13.0%	226 229	41.0%	693 004	125.6%	235 377	96.0%	(3.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	276	-	320	-	314	-	910	-	232	-	35.0%
Other revenue	3 173	36 990	16 324	514.5%	17 924	564.9%	9 081	24.6%	43 329	117.1%	24 046	169.8%	(62.2%)
Government - operating	514 504	514 571	215 659	41.9%	87 596	17.0%	161 877	31.5%	465 133	90.4%	127 098	95.6%	27.4%
Government - capital	296 611	-	128 611	43.4%	-	-	54 865	-	183 476	-	83 514	87.5%	(34.3%)
Interest	1 949	260	36	1.8%	29	1.5%	92	35.3%	156	60.2%	487	31.6%	(81.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(531 531)	(553 689)	(227 255)	42.8%	(150 613)	28.3%	(154 569)	27.9%	(532 438)	96.2%	(156 487)	98.7%	(1.2%)
Suppliers and employees	(519 287)	(536 543)	(221 244)	42.6%	(148 324)	28.6%	(150 780)	28.1%	(520 348)	97.0%	(150 311)	100.3%	.3%
Finance charges	(3 000)	(7 902)	(1)	-	(1 522)	50.7%	(1 004)	12.7%	(2 527)	32.0%	(841)	75.9%	19.4%
Transfers and grants	(9 244)	(9 244)	(6 010)	65.0%	(768)	8.3%	(2 784)	30.1%	(9 563)	103.4%	(5 335)	37.6%	(47.8%)
Net Cash from/(used) Operating Activities	284 706	(1 868)	133 650	46.9%	(44 744)	(15.7%)	71 660	(3 836.7%)	160 566	(8 596.7%)	78 889	80.8%	(9.2%)
Cash Flow from Investing Activities													
Receipts	-	296 611	(0)	-	5 877	-	-	-	5 877	2.0%	17 373	-	(100.0%)
Proceeds on disposal of PPE	-	296 611	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(0)	-	-	-	-	-	(0)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	5 877	-	-	-	5 877	-	17 373	-	(100.0%)
Payments	(300 061)	(297 568)	(51 352)	17.1%	(38 021)	12.7%	(15 234)	5.1%	(104 607)	35.2%	(5 501)	51.3%	176.9%
Capital assets	(300 061)	(297 568)	(51 352)	17.1%	(38 021)	12.7%	(15 234)	5.1%	(104 607)	35.2%	(5 501)	51.3%	176.9%
Net Cash from/(used) Investing Activities	(300 061)	(957)	(51 352)	17.1%	(32 144)	10.7%	(15 234)	1 592.6%	(98 730)	10 321.9%	11 872	(28.5%)	(228.3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(3 381)	-	-	-	(10 000)	-	(13 381)	-	(20 619)	102.7%	(51.5%)
Repayment of borrowing	-	-	(3 381)	-	-	-	(10 000)	-	(13 381)	-	(20 619)	102.7%	(51.5%)
Net Cash from/(used) Financing Activities	-	-	(3 381)	-	-	-	-	-	(3 381)	-	(20 619)	102.7%	(100.0%)
Net Increase/(Decrease) in cash held	(15 355)	(2 824)	78 917	(514.0%)	(76 888)	500.7%	56 426	(1 997.9%)	58 455	(2 069.7%)	70 143	(54.4%)	(19.6%)
Cash/cash equivalents at the year begin:	15 355	7 100	7 100	46.2%	86 017	560.2%	9 129	128.6%	7 100	100.0%	118 674	-	(92.3%)
Cash/cash equivalents at the year end:	-	4 276	86 017	-	9 129	-	65 555	1 533.2%	65 555	1 533.2%	188 817	(74.7%)	(65.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 161	100.0%	1 161	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 161	100.0%	1 161	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 161	100.0%	1 161	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 161	100.0%	1 161	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 527	8.7%	-	-	31 919	13.5%	183 385	77.8%	235 831	99.5%
Auditor-General	1 120	97.7%	-	-	-	-	27	2.3%	1 146	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	21 647	9.1%	-	-	31 919	13.5%	183 412	77.4%	236 978	100.0%

Contact Details

Municipal Manager	Mr L.A Gopane (Acting)	018 381 9404
Financial Manager	Ms P Senna	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	346 208	346 208	74 902	21.6%	88 199	25.5%	45 828	13.2%	208 929	60.3%	84 436	72.6%	(45.7%)
Property rates	41 249	41 249	9 431	22.9%	9 105	22.1%	9 093	22.0%	27 629	67.0%	9 052	72.1%	.4%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	148 847	148 847	27 441	18.4%	45 958	30.9%	13 385	9.0%	86 783	58.3%	23 625	80.5%	(43.3%)
Service charges - water revenue	20 910	20 910	2 518	12.0%	3 930	18.8%	4 286	20.5%	10 734	51.3%	3 324	47.2%	29.0%
Service charges - sanitation revenue	14 919	14 919	3 841	25.7%	3 652	24.5%	3 819	25.6%	11 312	75.8%	3 462	77.3%	10.3%
Service charges - refuse revenue	14 471	14 471	3 625	25.0%	3 449	23.8%	3 606	24.9%	10 680	73.8%	3 495	80.9%	3.2%
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	1 098	1 098	281	25.6%	202	18.4%	180	16.4%	662	60.3%	168	69.5%	6.7%
Interest earned - external investments	200	200	28	14.0%	33	16.3%	146	72.9%	206	103.2%	50	72.5%	193.8%
Interest earned - outstanding debtors	15 000	15 000	3 474	23.2%	3 350	22.3%	5 130	34.2%	11 954	79.7%	4 460	80.8%	15.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 501	2 501	233	9.3%	175	7.0%	218	8.7%	626	25.0%	219	116.7%	(.5%)
Licences and permits	6 420	6 420	182	2.8%	868	13.5%	1 177	18.3%	2 228	34.7%	3 523	86.0%	(66.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 554	66 554	22 783	34.2%	16 769	25.2%	4 014	6.0%	43 566	65.5%	32 492	104.5%	(87.6%)
Other own revenue	4 040	4 040	1 066	26.4%	707	17.5%	775	19.2%	2 548	63.1%	565	11.4%	37.1%
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	403 418	403 418	88 365	21.9%	97 118	24.1%	75 417	18.7%	260 900	64.7%	85 174	65.7%	(11.5%)
Employee related costs	148 418	148 418	36 604	24.7%	36 835	24.8%	36 590	24.7%	110 029	74.1%	34 067	74.3%	7.4%
Remuneration of councillors	6 454	6 454	1 557	24.1%	1 557	24.1%	1 808	28.0%	4 921	76.3%	1 474	71.0%	22.6%
Debt impairment	19 089	19 089	1 014	5.3%	1 029	5.4%	1 030	5.4%	3 072	16.1%	900	18.9%	14.3%
Depreciation and asset impairment	48 500	48 500	12 125	25.0%	12 125	25.0%	12 125	25.0%	36 375	75.0%	15 000	74.3%	(19.2%)
Finance charges	21 938	21 938	4 359	19.9%	4 628	21.1%	6 046	27.6%	15 032	68.5%	5 320	55.9%	13.7%
Bulk purchases	94 538	94 538	26 511	28.0%	31 772	33.6%	10 021	10.6%	68 304	72.3%	19 145	77.9%	(47.7%)
Other Materials	25 968	25 968	508	2.0%	1 183	4.6%	836	3.2%	2 527	9.7%	808	13.9%	3.5%
Contracted services	14 680	14 680	2 042	13.9%	2 760	18.8%	2 931	20.0%	7 733	52.7%	3 015	37.4%	(2.8%)
Transfers and grants	1 120	1 120	57	5.1%	234	20.9%	50	4.5%	340	30.4%	288	34.5%	(82.7%)
Other expenditure	22 713	22 713	3 589	15.8%	4 996	22.0%	3 981	17.5%	12 566	55.3%	5 157	64.8%	(22.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(57 210)	(57 210)	(13 463)		(8 919)		(29 589)		(51 971)		(738)		
Transfers recognised - capital	41 044	41 044	18 780	45.8%	13 156	32.1%	36 908	89.9%	68 844	167.7%	32 901	111.8%	12.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 166)	(16 166)	5 317		4 237		7 319		16 873		32 163		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(16 166)	(16 166)	5 317		4 237		7 319		16 873		32 163		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 166)	(16 166)	5 317		4 237		7 319		16 873		32 163		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 166)	(16 166)	5 317		4 237		7 319		16 873		32 163		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	41 363	41 363	5 643	13.6%	2 608	6.3%	3 940	9.5%	12 191	29.5%	21 426	65.0%	(81.6%)
National Government	36 413	36 413	3 965	10.9%	2 588	7.1%	3 200	8.8%	9 753	26.8%	20 772	67.6%	(84.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	4 500	4 500	-	-	-	-	333	7.4%	333	7.4%	116	-	186.7%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 913	40 913	3 965	9.7%	2 588	6.3%	3 533	8.6%	10 086	24.7%	20 888	68.5%	(83.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	450	450	1 678	372.8%	20	4.6%	407	90.5%	2 105	467.8%	538	28.0%	(24.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	41 363	41 363	5 643	13.6%	2 608	6.3%	3 940	9.5%	12 191	29.5%	21 426	65.0%	(81.6%)
Governance and Administration	4 950	4 950	96	1.9%	20	.4%	372	7.5%	489	9.9%	381	90.7%	(2.2%)
Executive & Council	-	-	70	-	-	-	-	-	70	-	12	77.9%	(100.0%)
Budget & Treasury Office	100	100	18	17.5%	20	20.5%	16	15.5%	54	53.6%	2	6.4%	587.0%
Corporate Services	4 850	4 850	9	.2%	-	-	357	7.4%	365	7.5%	367	129.2%	(2.7%)
Community and Public Safety	4 950	4 950	-	-	116	2.3%	99	2.0%	215	4.3%	5 772	61.2%	(98.3%)
Community & Social Services	4 950	4 950	-	-	-	-	-	-	-	-	-	7.6%	-
Sport And Recreation	-	-	-	-	116	-	88	-	203	-	5 772	66.3%	(98.5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	11	-	11	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 663	10 663	3 016	28.3%	2 376	22.3%	144	1.3%	5 535	51.9%	149	80.6%	(3.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 663	10 663	3 016	28.3%	2 376	22.3%	144	1.3%	5 535	51.9%	149	80.6%	(3.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 800	20 800	2 531	12.2%	95	.5%	3 325	16.0%	5 952	28.6%	15 125	63.2%	(78.0%)
Electricity	20 000	20 000	1 399	7.0%	95	.5%	3 219	16.1%	4 713	23.6%	14 519	67.0%	(77.8%)
Water	-	-	1 132	-	-	-	-	-	1 132	-	116	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	107	-	107	-	7	-	1 409.1%
Waste Management	800	800	-	-	-	-	-	-	-	-	482	28.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	338 889	338 889	90 314	26.7%	75 183	22.2%	69 264	20.4%	234 762	69.3%	109 276	80.7%	(36.6%)
Property rates, penalties and collection charges	41 249	41 249	2 576	6.2%	2 687	6.5%	3 118	7.6%	8 381	20.3%	5 431	93.5%	(42.6%)
Service charges	170 784	170 784	44 385	26.0%	43 211	25.3%	22 728	13.3%	110 325	64.6%	37 582	70.3%	(39.5%)
Other revenue	14 059	14 059	1 762	12.5%	1 952	13.9%	6 364	45.3%	10 078	71.7%	4 605	31.0%	38.2%
Government - operating	66 554	66 554	22 783	34.2%	14 144	21.3%	-	-	36 927	55.5%	28 718	104.5%	(100.0%)
Government - capital	41 044	41 044	18 780	45.8%	13 156	32.1%	36 908	89.9%	68 844	167.7%	32 901	111.8%	12.2%
Interest	5 200	5 200	28	.5%	33	.6%	146	2.8%	206	4.0%	39	3.1%	273.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(361 128)	(361 128)	(75 227)	20.8%	(83 873)	23.2%	(62 165)	17.2%	(221 265)	61.3%	(68 461)	66.2%	(9.2%)
Suppliers and employees	(338 070)	(338 070)	(70 812)	20.9%	(79 012)	23.4%	(56 068)	16.6%	(205 893)	60.9%	(63 291)	67.2%	(11.4%)
Finance charges	(21 938)	(21 938)	(4 359)	19.9%	(4 628)	21.1%	(6 046)	27.6%	(15 032)	68.5%	(4 787)	55.9%	26.3%
Transfers and grants	(1 120)	(1 120)	(57)	5.1%	(234)	20.9%	(50)	4.5%	(340)	30.4%	(383)	34.5%	(87.0%)
Net Cash from/(used) Operating Activities	(22 239)	(22 239)	15 087	(67.8%)	(8 690)	39.1%	7 100	(31.9%)	13 497	(60.7%)	40 815	(1 278.2%)	(82.6%)
Cash Flow from Investing Activities													
Receipts	70 614	70 614	(5 712)	(8.1%)	16 983	24.1%	23 696	33.6%	34 967	49.5%	(3 639)	24.1%	(751.2%)
Proceeds on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60 614	60 614	(5 712)	(9.4%)	16 983	28.0%	23 696	39.1%	34 967	57.7%	(3 639)	29.7%	(751.2%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 363)	(41 363)	(5 642)	13.6%	(2 715)	6.6%	(3 940)	9.5%	(12 297)	29.7%	(21 386)	64.9%	(81.6%)
Capital assets	(41 363)	(41 363)	(5 642)	13.6%	(2 715)	6.6%	(3 940)	9.5%	(12 297)	29.7%	(21 386)	64.9%	(81.6%)
Net Cash from/(used) Investing Activities	29 251	29 251	(11 354)	(38.8%)	14 269	48.8%	19 755	67.5%	22 670	77.5%	(25 024)	(333.8%)	(178.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 386)	(4 386)	-	-	(600)	13.7%	-	-	(600)	13.7%	-	-	-
Repayment of borrowing	(4 386)	(4 386)	-	-	(600)	13.7%	-	-	(600)	13.7%	-	-	-
Net Cash from/(used) Financing Activities	(4 386)	(4 386)	-	-	(600)	13.7%	-	-	(600)	13.7%	-	(16.7%)	-
Net Increase/(Decrease) in cash held	2 626	2 626	3 733	142.2%	4 979	189.6%	26 855	1 022.6%	35 567	1 354.3%	15 791	(13 934.9%)	70.1%
Cash/cash equivalents at the year begin:	1 331	1 331	1 285	96.6%	5 018	377.1%	9 997	751.2%	1 285	96.6%	3 536	100.0%	182.7%
Cash/cash equivalents at the year end:	3 957	3 957	5 018	126.8%	9 997	252.6%	36 852	931.3%	36 852	931.3%	19 327	1 452.3%	90.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 357	2.9%	1 428	1.8%	1 576	2.0%	75 059	93.3%	80 419	31.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 868	8.3%	5 041	8.6%	7 218	12.3%	41 703	70.9%	58 830	22.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 525	5.7%	1 889	4.2%	2 358	5.3%	37 918	84.8%	44 689	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 214	4.1%	810	2.7%	1 206	4.1%	26 488	89.1%	29 718	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 053	3.2%	722	2.2%	1 078	3.2%	30 377	91.4%	33 230	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	.8%	121	1.0%	170	1.4%	11 663	96.8%	12 047	4.7%	-	-	-	-
Total By Income Source	12 109	4.7%	10 010	3.9%	13 606	5.3%	223 208	86.2%	258 932	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 102	8.1%	1 611	11.8%	9 848	72.0%	13 678	5.3%	-	-	-	-
Commercial	5 490	8.1%	6 620	9.7%	5 999	8.8%	49 858	73.4%	67 967	26.2%	-	-	-	-
Households	5 502	3.1%	2 288	1.3%	5 996	3.4%	163 502	92.2%	177 287	68.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 109	4.7%	10 010	3.9%	13 606	5.3%	223 208	86.2%	258 932	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 635	5.3%	8 964	5.5%	9 372	5.7%	136 913	83.5%	163 884	57.8%
Bulk Water	1 255	1.7%	1 135	1.5%	1 224	1.6%	71 033	95.2%	74 646	26.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	477	1.1%	1 108	2.5%	1 076	2.4%	42 433	94.1%	45 093	15.9%
Total	10 367	3.7%	11 207	4.0%	11 671	4.1%	250 379	88.3%	283 623	100.0%

Contact Details

Municipal Manager	Mr MT Segapo	053 928 2202
Financial Manager	Mr David Thornhill	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	138 420	164 511	48 804	35.3%	39 021	28.2%	35 144	21.4%	122 969	74.7%	22 292	66.8%	57.7%
Property rates	8 726	8 726	6 378	73.1%	2 097	24.0%	1 307	15.0%	9 783	112.1%	2 171	86.2%	(39.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 103	32 103	7 841	24.4%	8 192	25.5%	7 605	23.7%	23 638	73.6%	6 818	69.4%	11.5%
Service charges - water revenue	13 486	13 486	2 739	20.3%	2 311	17.1%	1 522	11.3%	6 572	48.7%	2 940	69.1%	(48.2%)
Service charges - sanitation revenue	9 774	9 774	2 543	26.0%	2 568	26.3%	2 080	21.3%	7 191	73.6%	2 541	82.1%	(18.1%)
Service charges - refuse revenue	6 084	6 084	1 707	28.1%	1 710	28.1%	1 710	28.1%	5 127	84.3%	1 510	77.1%	13.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	372	382	82	22.1%	100	26.8%	161	42.3%	343	89.9%	76	69.4%	111.2%
Interest earned - external investments	162	62	2	1.1%	0	.2%	0	.8%	3	4.4%	7	28.0%	(92.7%)
Interest earned - outstanding debtors	14 393	17 393	2 493	17.3%	2 648	18.4%	4 031	23.2%	9 171	52.7%	3 636	108.6%	10.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	864	789	27	3.1%	65	7.5%	319	40.5%	411	52.1%	24	5.9%	1 225.8%
Licences and permits	1 219	2 093	936	76.8%	184	15.1%	433	20.7%	1 554	74.3%	399	60.9%	8.7%
Agency services	1 553	1 553	345	22.2%	314	20.2%	249	16.0%	908	58.5%	382	85.8%	(34.8%)
Transfers recognised - operational	48 284	70 284	23 443	48.6%	18 566	38.5%	15 568	22.2%	57 577	81.9%	1 220	53.7%	1 176.1%
Other own revenue	1 401	1 783	267	19.1%	264	18.8%	158	8.9%	690	38.7%	568	105.8%	(72.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 627	188 377	30 242	21.8%	38 244	27.6%	30 601	16.2%	99 087	52.6%	30 163	62.0%	1.5%
Employee related costs	43 527	50 601	11 525	26.5%	12 133	27.9%	12 694	25.1%	36 352	71.8%	11 110	68.9%	14.3%
Remuneration of councillors	5 000	5 038	999	20.0%	1 112	22.2%	1 106	22.0%	3 217	63.9%	988	71.9%	11.9%
Debt impairment	30 777	40 496	2 083	6.8%	2 331	7.6%	695	1.7%	5 109	12.6%	1 232	23.2%	(43.6%)
Depreciation and asset impairment	10 325	27 903	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	1 500	402	80.4%	1 095	219.0%	1 247	83.1%	2 744	182.9%	681	129.7%	83.0%
Bulk purchases	28 001	26 402	6 633	23.7%	12 420	44.4%	6 984	26.5%	26 038	98.6%	4 652	73.4%	50.1%
Other Materials	3 156	4 905	1 328	42.1%	1 514	48.0%	859	17.5%	3 701	75.5%	2 192	54.0%	(60.8%)
Contracted services	5 568	8 808	2 384	42.8%	2 056	36.9%	2 880	32.7%	7 320	83.1%	3 832	104.9%	(24.8%)
Transfers and grants	-	8 262	-	-	15	-	1 254	15.2%	1 269	15.4%	-	-	(100.0%)
Other expenditure	11 773	14 462	4 888	41.5%	5 402	45.9%	2 882	19.9%	13 172	91.1%	5 475	95.4%	(47.4%)
Loss on disposal of PPE	-	-	-	-	165	-	-	-	165	-	-	-	-
Surplus/(Deficit)	(207)	(23 865)	18 563		776		4 543		23 882		(7 870)		
Transfers recognised - capital	17 615	18 843	6 604	37.5%	6 087	34.6%	11 678	62.0%	24 370	129.3%	1 028	6.9%	1 035.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 408	(5 023)	25 167		6 864		16 221		48 252		(6 842)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 408	(5 023)	25 167		6 864		16 221		48 252		(6 842)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 408	(5 023)	25 167		6 864		16 221		48 252		(6 842)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 408	(5 023)	25 167		6 864		16 221		48 252		(6 842)		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted budget	2014/15 Third Quarter Actual Expenditure	2014/15 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	28 723	31 079	7 336	25.5%	5 867	20.4%	11 341	36.5%	24 543	79.0%	3 440	68.4%	229.7%
National Government	17 307	5 276	5 726	33.1%	4 897	28.3%	8 457	160.3%	19 079	361.6%	1 736	77.5%	387.1%
Provincial Government	310	324	1 162	374.7%	924	297.9%	2 764	851.8%	4 849	1 494.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 617	5 600	6 887	39.1%	5 820	33.0%	11 221	200.4%	23 928	427.3%	1 736	81.9%	546.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 107	1 898	449	4.0%	46	.4%	120	6.3%	615	32.4%	1 703	45.5%	(93.0%)
Public contributions and donations	-	23 581	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 723	31 079	7 336	25.5%	5 867	20.4%	11 341	36.5%	24 543	79.0%	3 440	68.4%	229.7%
Governance and Administration	-	336	64	-	30	-	101	30.2%	194	57.8%	42	40.7%	141.4%
Executive & Council	-	75	-	-	24	-	-	-	24	31.5%	8	152.1%	(100.0%)
Budget & Treasury Office	-	22	-	-	-	-	13	60.2%	13	60.2%	11	59.8%	14.0%
Corporate Services	-	239	64	-	6	-	88	37.0%	158	65.9%	23	20.4%	283.3%
Community and Public Safety	1 510	2 384	4 189	277.4%	2 211	146.4%	3 670	153.9%	10 070	422.3%	1 263	97.3%	190.5%
Community & Social Services	310	1 624	4 189	1 351.4%	2 211	713.1%	3 670	225.9%	10 070	619.9%	1 263	97.3%	190.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	760	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 654	23 581	2 734	11.6%	1 190	5.0%	7 245	30.7%	11 169	47.4%	1 304	39.9%	455.8%
Planning and Development	-	-	25	-	17	-	18	-	60	-	686	97.9%	(97.3%)
Road Transport	23 654	23 581	2 709	11.5%	1 173	5.0%	7 227	30.6%	11 109	47.1%	618	36.0%	1 069.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 560	4 778	350	9.8%	2 437	68.5%	323	6.8%	3 110	65.1%	831	93.3%	(61.1%)
Electricity	3 560	4 778	350	9.8%	2 437	68.5%	323	6.8%	3 110	65.1%	831	93.3%	(61.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	121 965	148 172	47 458	38.9%	31 813	26.1%	40 755	27.5%	120 026	81.0%	32 935	92.9%	23.7%
Property rates, penalties and collection charges	6 766	9 678	1 932	28.6%	2 145	31.7%	1 580	16.3%	5 657	58.5%	1 938	73.8%	(18.5%)
Service charges	31 729	31 729	7 760	24.5%	7 968	25.1%	9 322	29.4%	25 050	78.9%	8 481	74.9%	9.9%
Other revenue	5 408	17 287	4 327	80.0%	4 819	89.1%	4 668	27.0%	13 815	79.9%	4 066	1 324.0%	14.8%
Government - operating	60 594	70 284	27 218	44.9%	15 666	25.9%	15 689	22.3%	58 573	83.3%	-	42.0%	(100.0%)
Government - capital	17 306	18 533	6 000	34.7%	1 000	5.8%	9 306	50.2%	16 306	88.0%	18 226	177.0%	(48.9%)
Interest	162	662	221	136.8%	214	132.8%	189	28.6%	625	94.5%	224	153.1%	(15.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 105)	(115 423)	(40 228)	40.6%	(27 017)	27.3%	(22 350)	19.4%	(89 595)	77.6%	(21 120)	71.3%	5.8%
Suppliers and employees	(97 893)	(70 441)	(39 526)	40.4%	(26 600)	27.2%	(21 104)	30.0%	(87 230)	123.8%	(20 519)	70.5%	2.9%
Finance charges	(1 212)	(26 402)	(701)	57.8%	(417)	34.4%	(1 247)	4.7%	(2 365)	9.0%	(601)	148.4%	107.5%
Transfers and grants	-	(18 579)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 860	32 750	7 230	31.6%	4 796	21.0%	18 405	56.2%	30 431	92.9%	11 815	484.3%	55.8%
Cash Flow from Investing Activities													
Receipts	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 800	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 623)	(18 533)	(8 270)	28.9%	(9 176)	32.1%	(10 241)	55.3%	(27 688)	149.4%	(2 890)	75.1%	254.3%
Capital assets	(28 623)	(18 533)	(8 270)	28.9%	(9 176)	32.1%	(10 241)	55.3%	(27 688)	149.4%	(2 890)	75.1%	254.3%
Net Cash from/(used) Investing Activities	(26 823)	(18 533)	(8 270)	30.8%	(9 176)	34.2%	(10 241)	55.3%	(27 688)	149.4%	(2 890)	82.0%	254.3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 963)	14 217	(1 039)	26.2%	(4 381)	110.5%	8 163	57.4%	2 743	19.3%	8 925	(80.2%)	(8.5%)
Cash/cash equivalents at the year begin:	5 076	341	865	17.0%	(174)	(3.4%)	(4 555)	(1 337.2%)	865	254.0%	(70)	(93.3%)	6 363.2%
Cash/cash equivalents at the year end:	1 113	14 557	(174)	(15.7%)	(4 555)	(409.2%)	3 608	24.8%	3 608	24.8%	8 854	(75.9%)	(59.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	269	1.0%	400	1.6%	413	1.6%	24 622	95.8%	25 703	14.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 001	19.0%	940	8.9%	528	5.0%	7 059	67.0%	10 528	5.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	610	4.7%	237	1.8%	204	1.6%	11 812	91.8%	12 864	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	341	1.1%	689	2.2%	645	2.1%	28 995	94.5%	30 670	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	509	2.4%	454	2.2%	430	2.1%	19 580	93.4%	20 973	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 356	2.2%	1 346	2.2%	1 321	2.2%	56 554	93.4%	60 577	33.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	290	1.7%	346	2.0%	278	1.6%	16 367	94.7%	17 281	9.7%	-	-	-	-
Total By Income Source	5 376	3.0%	4 412	2.5%	3 819	2.1%	164 988	92.4%	178 594	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	172	6.8%	4	.2%	350	13.8%	2 002	79.2%	2 527	1.4%	-	-	-	-
Commercial	986	17.1%	542	9.4%	232	4.0%	3 999	69.4%	5 759	3.2%	-	-	-	-
Households	4 241	2.7%	3 579	2.3%	3 273	2.1%	147 862	93.0%	158 956	89.0%	-	-	-	-
Other	(22)	(.2%)	286	2.5%	(36)	(.3%)	11 124	98.0%	11 352	6.4%	-	-	-	-
Total By Customer Group	5 376	3.0%	4 412	2.5%	3 819	2.1%	164 988	92.4%	178 594	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 166	5.0%	2 297	5.3%	2 295	5.3%	36 356	84.3%	43 114	90.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 305	100.0%	-	-	-	-	-	-	2 305	4.8%
Auditor-General	16	.7%	301	12.8%	36	1.5%	2 000	85.0%	2 352	4.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 487	9.4%	2 598	5.4%	2 331	4.9%	38 355	80.3%	47 771	100.0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Sindiswa Mini	053 927 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	210 652	210 652	88 779	42.1%	32 257	15.3%	75 711	35.9%	196 747	93.4%	50 320	98.0%	50.5%
Property rates	10 965	10 965	9 913	90.4%	(1 238)	(11.3%)	(6)	(.1%)	8 670	79.1%	10 250	191.9%	(100.1%)
Property rates - penalties and collection charges	1 112	1 112	-	-	1 115	100.3%	1 136	102.1%	2 251	202.4%	452	90.1%	151.2%
Service charges - electricity revenue	3 647	3 647	847	23.2%	667	18.3%	685	18.8%	2 199	60.3%	656	63.5%	4.4%
Service charges - water revenue	492	492	173	35.2%	194	39.4%	235	47.7%	601	122.2%	175	21.7%	34.2%
Service charges - sanitation revenue	1 715	1 715	564	32.9%	432	25.2%	451	26.3%	1 447	84.3%	408	-	10.6%
Service charges - refuse revenue	2 758	2 758	652	23.6%	665	24.1%	715	25.9%	2 032	73.7%	716	75.4%	(.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	526	526	92	17.5%	102	19.4%	82	15.7%	276	52.6%	70	47.9%	17.0%
Interest earned - external investments	6 223	6 223	368	5.9%	230	3.7%	191	3.1%	789	12.7%	158	7.5%	21.2%
Interest earned - outstanding debtors	1 683	1 683	420	25.0%	452	26.9%	478	28.4%	1 351	80.3%	404	88.1%	18.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7	7	0	.3%	0	1.0%	-	-	0	1.3%	-	.1%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	178 339	178 339	75 477	42.3%	29 465	16.5%	71 466	40.1%	176 408	98.9%	36 835	98.4%	94.0%
Other own revenue	3 185	3 185	274	8.6%	172	5.4%	278	8.7%	723	22.7%	195	23.6%	42.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Operating Expenditure	182 726	182 726	35 110	19.2%	36 888	20.2%	32 385	17.7%	104 383	57.1%	37 649	81.1%	(14.0%)
Employee related costs	75 569	75 569	15 876	21.0%	17 567	23.2%	16 742	22.2%	50 185	66.4%	13 925	64.7%	20.2%
Remuneration of councillors	20 324	20 324	3 844	18.9%	3 844	18.9%	4 692	23.1%	12 379	60.9%	3 695	59.2%	27.0%
Debt impairment	2 521	2 521	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 167	13 167	-	-	-	-	-	-	-	-	-	-	-
Finance charges	216	216	-	-	-	-	1	.3%	1	.3%	-	-	(100.0%)
Bulk purchases	4 032	4 032	901	22.3%	780	19.3%	1 200	29.8%	2 881	71.4%	617	58.4%	94.5%
Other Materials	10 987	10 987	1 202	10.9%	1 490	13.6%	1 619	14.7%	4 312	39.2%	891	-	81.8%
Contracted services	17 261	17 261	4 134	24.0%	4 125	23.9%	2 204	12.8%	10 464	60.6%	6 864	76.2%	(67.9%)
Transfers and grants	2 676	2 676	545	20.4%	814	30.4%	626	23.4%	1 985	74.2%	6 659	-	(90.6%)
Other expenditure	35 972	35 972	8 607	23.9%	8 269	23.0%	5 301	14.7%	22 177	61.7%	4 998	57.2%	6.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 926	27 926	53 669		(4 631)		43 325		92 364		12 671		
Transfers recognised - capital	44 700	44 700	17 647	39.5%	-	-	13 985	31.3%	31 632	70.8%	28 274	94.4%	(50.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 627	72 627	71 316		(4 631)		57 310		123 996		40 945		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	72 627	72 627	71 316		(4 631)		57 310		123 996		40 945		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 627	72 627	71 316		(4 631)		57 310		123 996		40 945		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 627	72 627	71 316		(4 631)		57 310		123 996		40 945		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	71 111	71 111	10 213	14.4%	10 536	14.8%	12 140	17.1%	32 889	46.2%	11 115	50.7%	9.2%
National Government	44 121	44 121	6 927	15.7%	7 923	18.0%	10 361	23.5%	25 211	57.1%	9 720	60.1%	6.6%
Provincial Government	580	580	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 701	44 701	6 927	15.5%	7 923	17.7%	10 361	23.2%	25 211	56.4%	9 720	60.1%	6.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 410	26 410	3 286	12.4%	2 613	9.9%	1 779	6.7%	7 678	29.1%	1 396	12.3%	27.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 111	71 111	10 213	14.4%	10 536	14.8%	12 140	17.1%	32 889	46.2%	11 115	50.7%	9.2%
Governance and Administration	4 600	4 600	3 593	78.1%	1 202	26.1%	768	16.7%	5 563	120.9%	10 306	262.3%	(92.5%)
Executive & Council	1 975	1 975	21	1.1%	64	3.2%	761	38.5%	846	42.8%	445	34.0%	70.9%
Budget & Treasury Office	1 425	1 425	42	2.9%	291	20.5%	5	.4%	339	23.8%	1	.1%	686.3%
Corporate Services	1 200	1 200	3 530	294.2%	847	70.6%	2	.2%	4 378	364.9%	9 860	525.7%	(100.0%)
Community and Public Safety	9 790	9 790	344	3.5%	166	1.7%	108	1.1%	618	6.3%	295	5.3%	(63.4%)
Community & Social Services	6 790	6 790	77	1.1%	117	1.7%	51	.8%	245	3.6%	28	4.6%	83.6%
Sport And Recreation	3 000	3 000	267	8.9%	49	1.6%	57	1.9%	373	12.4%	267	20.0%	(78.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 463	43 463	4 256	9.8%	9 101	20.9%	11 154	25.7%	24 512	56.4%	-	72.8%	(100.0%)
Planning and Development	100	100	-	-	2	1.6%	-	-	2	1.6%	-	10 481.4%	-
Road Transport	43 363	43 363	4 256	9.8%	9 100	21.0%	11 154	25.7%	24 511	56.5%	-	11.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 258	13 258	2 019	15.2%	67	.5%	109	.8%	2 195	16.6%	514	9.6%	(78.8%)
Electricity	1 425	1 425	715	50.2%	13	.9%	14	1.0%	742	52.1%	-	14.4%	(100.0%)
Water	2 108	2 108	-	-	54	2.6%	69	3.3%	123	5.8%	328	19.5%	(79.0%)
Waste Water Management	2 850	2 850	-	-	-	-	-	-	-	-	186	7.6%	(100.0%)
Waste Management	6 875	6 875	1 304	19.0%	-	-	26	.4%	1 330	19.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	253 921	253 921	101 000	39.8%	43 561	17.2%	61 882	24.4%	206 443	81.3%	104 667	132.9%	(40.9%)
Property rates, penalties and collection charges	12 078	12 078	1 388	11.5%	1 374	11.4%	2 223	18.4%	4 985	41.3%	1 248	118.8%	78.1%
Service charges	8 612	8 612	2 123	24.7%	1 261	14.6%	1 501	17.4%	4 885	56.7%	1 559	64.7%	(3.7%)
Other revenue	2 866	2 866	3 576	124.8%	11 200	390.8%	187	6.5%	14 964	522.1%	66 578	2 603.2%	(99.7%)
Government - operating	178 339	178 339	75 477	42.3%	29 044	16.3%	43 316	24.3%	147 837	82.9%	-	72.7%	(100.0%)
Government - capital	44 120	44 120	17 647	40.0%	-	-	13 985	31.7%	31 632	71.7%	34 762	132.0%	(59.8%)
Interest	7 906	7 906	789	10.0%	682	8.6%	669	8.5%	2 140	27.1%	520	20.4%	28.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 801)	(164 801)	(68 747)	41.7%	(41 031)	24.9%	(77 350)	46.9%	(187 129)	113.5%	(37 029)	77.5%	108.9%
Suppliers and employees	(163 631)	(163 631)	(68 747)	42.0%	(41 031)	25.1%	(70 168)	42.9%	(179 947)	110.0%	(37 029)	107.0%	89.5%
Finance charges	(216)	(216)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(954)	(954)	-	-	-	-	(7 182)	752.8%	(7 182)	752.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	89 120	89 120	32 253	36.2%	2 530	2.8%	(15 468)	(17.4%)	19 314	21.7%	67 638	629.4%	(122.9%)
Cash Flow from Investing Activities													
Receipts	400	400	-	-	-	-	30 000	7 500.0%	30 000	7 500.0%	-	-	(100.0%)
Proceeds on disposal of PPE	400	400	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	30 000	-	30 000	-	-	-	(100.0%)
Payments	(81 432)	(81 432)	(9 050)	11.1%	(9 624)	11.8%	(1 938)	2.4%	(20 611)	25.3%	(7 771)	242.7%	(75.1%)
Capital assets	(81 432)	(81 432)	(9 050)	11.1%	(9 624)	11.8%	(1 938)	2.4%	(20 611)	25.3%	(7 771)	242.7%	(75.1%)
Net Cash from/(used) Investing Activities	(81 032)	(81 032)	(9 050)	11.2%	(9 624)	11.9%	28 062	(34.6%)	9 389	(11.6%)	(7 771)	242.7%	(461.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 088	8 088	23 203	286.9%	(7 094)	(87.7%)	12 594	155.7%	28 703	354.9%	59 867	1 888.1%	(79.0%)
Cash/cash equivalents at the year begin:	46 427	46 427	3 623	7.8%	26 826	57.8%	19 733	42.5%	3 623	7.8%	40 219	-	(50.9%)
Cash/cash equivalents at the year end:	54 515	54 515	26 826	49.2%	19 733	36.2%	32 327	59.3%	32 327	59.3%	100 087	341.8%	(67.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	111	5.6%	68	3.4%	105	5.3%	1 701	85.7%	1 986	3.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	263	14.5%	108	5.9%	107	5.9%	1 341	73.7%	1 819	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	896	2.1%	735	1.7%	708	1.6%	40 838	94.6%	43 177	66.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	198	3.2%	166	2.7%	165	2.7%	5 611	91.4%	6 140	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	314	4.2%	257	3.4%	193	2.6%	6 765	89.8%	7 529	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	2.7%	65	1.4%	41	.9%	4 281	95.0%	4 508	6.9%	-	-	-	-
Total By Income Source	1 903	2.9%	1 400	2.1%	1 320	2.0%	60 536	92.9%	65 159	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	729	2.2%	565	1.7%	507	1.5%	31 191	94.5%	32 993	50.6%	-	-	-	-
Commercial	400	8.0%	210	4.2%	160	3.2%	4 257	84.7%	5 027	7.7%	-	-	-	-
Households	775	2.9%	625	2.3%	653	2.4%	25 088	92.4%	27 140	41.7%	-	-	-	-
Other	0	49.5%	0	50.5%	-	-	-	-	0	-	-	-	-	-
Total By Customer Group	1 903	2.9%	1 400	2.1%	1 320	2.0%	60 536	92.9%	65 159	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	100.0%	-	-	-	-	-	-	10	100.0%
Total	10	100.0%	-	-	-	-	-	-	10	100.0%

Contact Details

Municipal Manager	Mr Katlego Gabanakgosi	053 994 9405
Financial Manager	Mr Martin Vermaak	053 994 9402

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	241 286	257 841	69 179	28.7%	63 813	26.4%	47 440	18.4%	180 432	70.0%	42 594	59.9%	11.4%
Property rates	23 957	18 000	7 045	29.4%	1 977	8.3%	2 534	14.1%	11 557	64.2%	2 515	81.7%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	56 894	56 949	17 512	30.8%	16 920	29.7%	11 777	20.7%	46 208	81.1%	13 256	75.9%	(11.2%)
Service charges - water revenue	32 750	32 750	10 406	31.8%	8 581	26.2%	7 603	23.2%	26 590	81.2%	11 614	65.0%	(34.5%)
Service charges - sanitation revenue	20 172	33 024	7 916	39.2%	7 830	38.8%	8 107	24.5%	23 853	72.2%	7 562	129.8%	7.2%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	12 852	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	512	520	115	22.5%	237	46.4%	103	19.8%	456	87.6%	136	58.1%	(24.2%)
Interest earned - external investments	28	28	-	-	10	35.5%	0	-	10	35.5%	9	.8%	(100.0%)
Interest earned - outstanding debtors	25 245	25 245	5 245	20.8%	6 631	26.3%	6 676	26.4%	18 552	73.5%	5 908	76.1%	13.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 141	32 501	65	.7%	15 192	166.2%	891	2.7%	16 147	49.7%	52	1.3%	1 622.5%
Licences and permits	4	4	1	23.9%	1	23.9%	1	23.9%	3	71.6%	1	67.8%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 157	49 557	20 108	40.1%	5 016	10.0%	9 691	19.6%	34 815	70.3%	371	33.3%	2 512.1%
Other own revenue	9 574	9 264	767	8.0%	1 419	14.8%	57	.6%	2 242	24.2%	1 170	32.3%	(95.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 095	321 419	47 440	18.2%	86 410	33.2%	33 739	10.5%	167 589	52.1%	29 232	43.3%	15.4%
Employee related costs	48 617	54 761	12 167	25.0%	7 888	16.2%	11 678	21.3%	31 733	57.9%	10 747	52.9%	8.7%
Remuneration of councillors	3 996	4 400	1 042	26.1%	1 042	26.1%	1 183	26.9%	3 267	74.2%	988	73.7%	19.7%
Debt impairment	31 898	64 600	-	-	33 959	106.5%	-	-	33 959	52.6%	-	-	-
Depreciation and asset impairment	32 963	50 508	-	-	15 433	46.8%	32	.1%	15 465	30.6%	288	1.0%	(88.8%)
Finance charges	140	1 520	-	-	52	37.0%	-	-	52	3.4%	78	22.9%	(100.0%)
Bulk purchases	66 153	72 380	22 646	34.2%	12 977	19.6%	13 597	18.8%	49 220	68.0%	3 369	80.3%	303.6%
Other Materials	6 669	5 902	612	9.2%	755	11.3%	990	16.8%	2 357	39.9%	1 007	30.5%	(1.7%)
Contracted services	12 362	12 362	664	5.4%	1 942	15.7%	1 740	14.1%	4 346	35.2%	2 024	71.9%	(14.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	57 299	54 986	10 308	18.0%	12 362	21.6%	4 518	8.2%	27 188	49.4%	10 732	48.4%	(57.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 809)	(63 578)	21 740		(22 597)		13 701		12 844		13 362		
Transfers recognised - capital	18 812	19 412	11 008	58.5%	4 995	26.6%	429	2.2%	16 432	84.6%	-	34.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3	(44 165)	32 748		(17 602)		14 130		29 276		13 362		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3	(44 165)	32 748		(17 602)		14 130		29 276		13 362		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3	(44 165)	32 748		(17 602)		14 130		29 276		13 362		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3	(44 165)	32 748		(17 602)		14 130		29 276		13 362		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	20 504	23 304	3 196	15.6%	7 985	38.9%	5 345	22.9%	16 526	70.9%	7 193	47.7%	(25.7%)
National Government	19 104	19 104	3 196	16.7%	7 985	41.8%	5 345	28.0%	16 526	86.5%	7 067	46.4%	(24.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	600	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 104	19 704	3 196	16.7%	7 985	41.8%	5 345	27.1%	16 526	83.9%	7 067	46.4%	(24.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 400	3 600	-	-	-	-	-	-	-	-	126	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 504	23 304	3 196	15.6%	7 985	38.9%	5 345	22.9%	16 526	70.9%	7 193	47.7%	(25.7%)
Governance and Administration	300	600	13	4.3%	-	-	-	-	13	2.2%	246	163.7%	(100.0%)
Executive & Council	-	300	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	13	4.3%	-	-	-	-	13	4.3%	246	163.7%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	1 800	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	600	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	13 804	2 860	-	4 635	-	4 881	35.4%	12 376	89.7%	3 233	13.8%	51.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	13 804	2 860	-	4 635	-	4 881	35.4%	12 376	89.7%	3 233	13.8%	51.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 204	6 500	323	1.6%	3 350	16.6%	465	7.1%	4 138	63.7%	3 715	-	(87.5%)
Electricity	20 204	6 500	323	1.6%	3 350	16.6%	465	7.1%	4 138	63.7%	3 715	-	(87.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	236 914	147 215	52 348	22.1%	46 828	19.8%	38 923	26.4%	138 099	93.8%	21 963	67.4%	77.2%
Property rates, penalties and collection charges	14 270	6 902	1 924	13.5%	1 978	13.9%	2 874	41.6%	6 776	98.2%	2 163	78.9%	32.9%
Service charges	49 849	59 779	18 011	36.1%	16 634	33.4%	24 063	40.3%	58 708	98.2%	17 768	82.6%	35.4%
Other revenue	86 662	10 152	910	1.0%	16 779	19.4%	1 052	10.4%	18 740	184.6%	1 359	73.9%	(22.6%)
Government - operating	41 157	49 557	20 108	48.9%	6 053	14.7%	9 691	19.6%	35 852	72.3%	371	67.6%	2 512.1%
Government - capital	19 437	19 412	11 008	56.6%	4 995	25.7%	429	2.2%	16 432	84.6%	-	34.8%	(100.0%)
Interest	25 540	1 414	387	1.5%	389	1.5%	814	57.6%	1 590	112.5%	303	67.5%	169.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 447)	(144 236)	(42 012)	18.8%	(27 335)	12.2%	(44 020)	30.5%	(113 367)	78.6%	(32 097)	71.5%	37.1%
Suppliers and employees	(223 420)	(144 109)	(42 012)	18.8%	(27 283)	12.2%	(44 020)	30.5%	(113 316)	78.6%	(32 097)	71.5%	37.1%
Finance charges	(27)	(127)	-	-	(52)	191.6%	-	-	(52)	40.8%	-	52.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	13 468	2 979	10 335	76.7%	19 493	144.7%	(5 097)	(171.1%)	24 731	830.2%	(10 134)	107.7%	(49.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(26 547)	(23 681)	(3 196)	12.0%	(7 985)	30.1%	(5 345)	22.6%	(16 526)	69.8%	(7 193)	87.6%	(25.7%)
Capital assets	(26 547)	(23 681)	(3 196)	12.0%	(7 985)	30.1%	(5 345)	22.6%	(16 526)	69.8%	(7 193)	87.6%	(25.7%)
Net Cash from/(used) Investing Activities	(26 547)	(23 681)	(3 196)	12.0%	(7 985)	30.1%	(5 345)	22.6%	(16 526)	69.8%	(7 193)	87.6%	(25.7%)
Cash Flow from Financing Activities													
Receipts	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(582)	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(582)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 918	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 162)	(20 702)	7 139	(64.0%)	11 509	(103.1%)	(10 443)	50.4%	8 205	(39.6%)	(17 326)	97.8%	(39.7%)
Cash/cash equivalents at the year begin:	-	-	469	-	7 608	-	19 117	-	469	-	(9 814)	-	(294.8%)
Cash/cash equivalents at the year end:	(11 162)	(20 702)	7 608	(68.2%)	19 117	(171.3%)	8 674	(41.9%)	8 674	(41.9%)	(27 141)	91.7%	(132.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 636	2.1%	2 520	2.0%	2 305	1.8%	119 382	94.1%	126 843	31.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 124	12.5%	3 426	10.4%	2 274	6.9%	23 194	70.2%	33 018	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	902	3.3%	321	1.2%	250	.9%	26 026	94.6%	27 499	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	859	1.3%	742	1.1%	667	1.0%	62 701	96.5%	64 969	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	563	1.1%	458	.9%	458	.9%	48 792	97.1%	50 271	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 312	2.4%	2 245	2.4%	2 247	2.4%	88 351	92.8%	95 155	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	92	2.2%	30	.7%	29	.7%	4 063	96.4%	4 213	1.0%	-	-	-	-
Total By Income Source	11 488	2.9%	9 742	2.4%	8 229	2.0%	372 509	92.7%	401 968	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	248	4.9%	198	3.9%	174	3.4%	4 495	87.9%	5 115	1.3%	-	-	-	-
Commercial	3 126	10.3%	3 114	10.3%	1 947	6.4%	22 061	72.9%	30 248	7.5%	-	-	-	-
Households	8 114	2.2%	6 429	1.8%	6 109	1.7%	345 953	94.4%	366 604	91.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 488	2.9%	9 742	2.4%	8 229	2.0%	372 509	92.7%	401 968	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 688	6.1%	3 929	6.5%	3 589	5.9%	49 236	81.5%	60 442	29.2%
Bulk Water	2 572	2.0%	1 591	1.2%	1 591	1.2%	124 168	95.6%	129 921	62.8%
PAYE deductions	500	17.3%	492	17.0%	412	14.3%	1 484	51.4%	2 888	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	1 450	10.6%	-	-	12 175	89.4%	13 625	6.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 760	3.3%	7 462	3.6%	5 592	2.7%	187 062	90.4%	206 876	100.0%

Contact Details

Municipal Manager	Mr Mr Ndoda Mgengo(Acting)	053 441 2206
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	122 736	122 736	59 530	48.5%	427	.3%	-	-	59 957	48.9%	-	46.9%	-
Property rates	11 414	11 414	11 414	100.0%	62	.5%	-	-	11 476	100.5%	-	100.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 153	1 153	230	19.9%	105	9.1%	-	-	335	29.0%	-	25.7%	-
Interest earned - external investments	1 150	1 150	129	11.2%	226	19.6%	-	-	355	30.8%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	109 019	109 019	47 628	43.7%	-	-	-	-	47 628	43.7%	-	44.8%	-
Other own revenue	-	-	129	-	34	-	-	-	163	-	-	26.1%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	116 600	116 600	26 003	22.3%	21 617	18.5%	-	-	47 621	40.8%	4 227	25.3%	(100.0%)
Employee related costs	25 495	25 495	5 307	20.8%	6 285	24.7%	-	-	11 592	45.5%	1 444	26.2%	(100.0%)
Remuneration of councillors	9 222	9 222	2 144	23.2%	2 232	24.2%	-	-	4 376	47.5%	-	25.2%	-
Debt impairment	2 616	2 616	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 485	14 485	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 780	10 780	12 089	112.1%	8 571	79.5%	-	-	20 660	191.6%	-	89.3%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	54 003	54 003	6 463	12.0%	4 529	8.4%	-	-	10 992	20.4%	2 783	28.9%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 136	6 136	33 526		(21 190)		-		12 336		(4 227)		
Transfers recognised - capital	27 696	27 696	6 068	21.9%	-	-	-	-	6 068	21.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 832	33 832	39 594		(21 190)		-		18 404		(4 227)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 832	33 832	39 594		(21 190)		-		18 404		(4 227)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 832	33 832	39 594		(21 190)		-		18 404		(4 227)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 832	33 832	39 594		(21 190)		-		18 404		(4 227)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	60 154	60 154	14 417	24.0%	10 780	17.9%	5 715	9.5%	30 911	51.4%	6 622	69.0%	(13.7%)
National Government	27 696	27 696	6 068	21.9%	-	-	4 881	17.6%	10 949	39.5%	4 968	100.6%	(1.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 696	27 696	6 068	21.9%	-	-	4 881	17.6%	10 949	39.5%	4 968	100.6%	(1.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 458	32 458	8 349	25.7%	10 780	33.2%	834	2.6%	19 963	61.5%	-	19.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	1 654	-	(100.0%)
Capital Expenditure Standard Classification	60 154	60 154	14 417	24.0%	10 780	17.9%	5 715	9.5%	30 911	51.4%	6 622	69.0%	(13.7%)
Governance and Administration	9 300	9 300	3 486	37.5%	-	-	834	9.0%	4 320	46.5%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	9 300	9 300	3 486	37.5%	-	-	834	9.0%	4 320	46.5%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 854	50 854	10 931	21.5%	10 780	21.2%	4 881	9.6%	26 591	52.3%	6 622	73.1%	(26.3%)
Planning and Development	50 854	50 854	10 931	21.5%	10 780	21.2%	4 881	9.6%	26 591	52.3%	6 622	73.1%	(26.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	155 718	155 718	79 558	51.1%	49 104	31.5%	42 404	27.2%	171 066	109.9%	38 022	90.4%	11.5%
Property rates, penalties and collection charges	11 414	11 414	25 397	222.5%	78	.7%	71	.6%	25 546	223.8%	100	78.0%	(28.4%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 339	7 339	337	4.6%	139	1.9%	7 263	99.0%	7 739	105.4%	1 520	-	377.7%
Government - operating	107 561	107 561	47 628	44.3%	34 444	32.0%	25 909	24.1%	107 981	100.4%	36 251	112.3%	(28.5%)
Government - capital	29 154	29 154	6 068	20.8%	14 217	48.8%	8 869	30.4%	29 154	100.0%	-	15.0%	(100.0%)
Interest	250	250	129	51.5%	226	90.4%	291	116.5%	646	258.4%	151	39.6%	92.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 275)	(79 275)	(44 271)	55.8%	(32 109)	40.5%	(23 801)	30.0%	(100 180)	126.4%	(25 072)	54.2%	(5.1%)
Suppliers and employees	(79 215)	(79 215)	(44 271)	55.9%	(32 109)	40.5%	(23 801)	30.0%	(100 180)	126.5%	(25 072)	54.2%	(5.1%)
Finance charges	(60)	(60)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	76 443	76 443	35 288	46.2%	16 995	22.2%	18 603	24.3%	70 886	92.7%	12 950	(152.3%)	43.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 454)	(46 454)	(14 417)	31.0%	(10 780)	23.2%	(5 298)	11.4%	(30 494)	65.6%	(6 622)	-	(20.0%)
Capital assets	(46 454)	(46 454)	(14 417)	31.0%	(10 780)	23.2%	(5 298)	11.4%	(30 494)	65.6%	(6 622)	-	(20.0%)
Net Cash from/(used) Investing Activities	(46 454)	(46 454)	(14 417)	31.0%	(10 780)	23.2%	(5 298)	11.4%	(30 494)	65.6%	(6 622)	-	(20.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 989	29 989	20 871	69.6%	6 215	20.7%	13 306	44.4%	40 392	134.7%	6 329	7.1%	110.2%
Cash/cash equivalents at the year begin:	26 096	26 096	13 734	52.6%	34 604	132.6%	40 820	156.4%	13 734	52.6%	(4 086)	15.4%	(1 098.9%)
Cash/cash equivalents at the year end:	56 085	56 085	34 604	61.7%	40 820	72.8%	54 125	96.5%	54 125	96.5%	2 242	101.6%	2 313.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 163	100.0%	1 163	100.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 163	100.0%	1 163	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 163	100.0%	1 163	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 163	100.0%	1 163	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	100.0%	-	-	-	-	-	-	123	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	123	100.0%	-	-	-	-	-	-	123	100.0%

Contact Details

Municipal Manager	Mr Ashmar Khuduge	053 998 4455
Financial Manager	OLEBILE NTSIMANE (ACTING)	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	315 838	315 838	109 900	34.8%	29 519	9.3%	113 886	36.1%	253 304	80.2%	170 700	177.0%	(33.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 950	2 950	1 174	39.8%	1 467	49.7%	1 410	47.8%	4 052	137.3%	3 394	244.9%	(58.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	267 173	267 173	108 672	40.7%	28 004	10.5%	112 472	42.1%	249 149	93.3%	167 192	176.5%	(32.7%)
Other own revenue	45 715	45 715	53	.1%	47	.1%	3	-	104	.2%	114	-	(97.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	613 236	613 236	48 403	7.9%	57 736	9.4%	78 485	12.8%	184 624	30.1%	172 916	129.7%	(54.6%)
Employee related costs	91 373	91 373	21 599	23.6%	26 949	29.5%	23 989	26.3%	72 536	79.4%	71 915	158.7%	(66.6%)
Remuneration of councillors	6 228	6 228	1 482	23.8%	1 468	23.6%	1 657	26.6%	4 607	74.0%	3 905	185.2%	(57.6%)
Debt impairment	320	320	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 193	50 193	-	-	-	-	-	-	-	-	574	39.0%	(100.0%)
Finance charges	111	111	11	9.5%	1 218	1 096.9%	1 803	1 624.1%	3 031	2 730.4%	-	-	(100.0%)
Bulk purchases	100 800	100 800	8 760	8.7%	6 666	6.6%	30 233	30.0%	45 659	45.3%	35 340	85.8%	(14.5%)
Other Materials	1 262	1 262	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 110	14 110	967	6.9%	6 192	43.9%	8 845	62.7%	16 004	113.4%	7 481	64.5%	18.2%
Transfers and grants	43 450	43 450	10 568	24.3%	4 793	11.0%	5 596	12.9%	20 957	48.2%	30 395	117.8%	(81.6%)
Other expenditure	305 389	305 389	5 016	1.6%	10 451	3.4%	6 362	2.1%	21 829	7.1%	23 305	185.6%	(72.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(297 398)	(297 398)	61 497		(28 218)		35 402		68 681		(2 216)		
Transfers recognised - capital	260 999	260 999	8 854	3.4%	58 597	22.5%	41 286	15.8%	108 737	41.7%	106 680	51.6%	(61.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(275 564)	(275 564)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(311 963)	(311 963)	70 351		30 379		76 688		177 418		104 464		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(311 963)	(311 963)	70 351		30 379		76 688		177 418		104 464		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(311 963)	(311 963)	70 351		30 379		76 688		177 418		104 464		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(311 963)	(311 963)	70 351		30 379		76 688		177 418		104 464		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	264 864	264 864	72 888	27.5%	71 314	26.9%	47 404	17.9%	191 606	72.3%	7 231	97.3%	555.6%
National Government	264 864	264 864	72 888	27.5%	71 314	26.9%	47 404	17.9%	191 606	72.3%	7 193	97.3%	559.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	264 864	264 864	72 888	27.5%	71 314	26.9%	47 404	17.9%	191 606	72.3%	7 193	97.3%	559.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	38	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	264 864	264 864	72 888	27.5%	71 314	26.9%	47 404	17.9%	191 606	72.3%	7 231	97.3%	555.6%
Governance and Administration	1 300	1 300	143	11.0%	96	7.4%	84	6.5%	323	24.9%	80	30.3%	4.8%
Executive & Council	250	250	5	1.9%	28	11.4%	-	-	33	13.3%	-	8.8%	-
Budget & Treasury Office	200	200	9	4.6%	-	-	59	29.4%	68	34.0%	2	146.3%	2 440.3%
Corporate Services	850	850	129	15.2%	67	7.9%	25	3.0%	222	26.1%	78	58.0%	(67.4%)
Community and Public Safety	85	85	-	-	-	-	-	-	-	-	-	.2%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	85	85	-	-	-	-	-	-	-	-	-	.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 280	2 280	15	.7%	-	-	-	-	15	.7%	-	.7%	-
Planning and Development	60	60	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 220	2 220	15	.7%	-	-	-	-	15	.7%	-	.8%	-
Trading Services	260 999	260 999	72 715	27.9%	71 218	27.3%	47 319	18.1%	191 252	73.3%	7 151	100.9%	561.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	260 999	260 999	72 715	27.9%	71 218	27.3%	47 319	18.1%	191 252	73.3%	7 151	100.9%	561.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	200	200	16	7.8%	-	-	-	-	16	7.8%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	568 337	568 337	221 443	39.0%	230 415	40.5%	260 596	45.9%	712 454	125.4%	66 965	99.5%	289.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	37 215	37 215	100	.3%	46 296	124.4%	54 133	145.5%	100 528	270.1%	11 588	169.0%	367.1%
Government - operating	267 173	267 173	131 222	49.1%	53 094	19.9%	111 143	41.6%	295 458	110.6%	36 861	125.8%	201.5%
Government - capital	260 999	260 999	89 203	34.2%	130 672	50.1%	93 909	36.0%	313 785	120.2%	18 008	57.6%	421.5%
Interest	2 950	2 950	919	31.1%	353	12.0%	1 410	47.8%	2 682	90.9%	508	35.1%	177.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(346 272)	(346 272)	(150 693)	43.5%	(104 732)	30.2%	(230 132)	66.5%	(485 557)	140.2%	(54 611)	114.7%	321.4%
Suppliers and employees	(302 502)	(302 502)	(141 115)	46.6%	(99 923)	33.0%	(222 734)	73.6%	(463 772)	153.3%	(48 960)	124.1%	354.9%
Finance charges	(320)	(320)	(11)	3.3%	(15)	4.8%	(1 803)	563.3%	(1 829)	571.4%	-	-	(100.0%)
Transfers and grants	(43 450)	(43 450)	(9 568)	22.0%	(4 793)	11.0%	(5 596)	12.9%	(19 957)	45.9%	(5 652)	73.3%	(1.0%)
Net Cash from/(used) Operating Activities	222 065	222 065	70 750	31.9%	125 683	56.6%	30 464	13.7%	226 897	102.2%	12 354	80.7%	146.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264 864)	(264 864)	(72 338)	27.3%	(82 372)	31.1%	(43 783)	16.5%	(198 493)	74.9%	(11 302)	-	287.4%
Capital assets	(264 864)	(264 864)	(72 338)	27.3%	(82 372)	31.1%	(43 783)	16.5%	(198 493)	74.9%	(11 302)	-	287.4%
Net Cash from/(used) Investing Activities	(264 864)	(264 864)	(72 338)	27.3%	(82 372)	31.1%	(43 783)	16.5%	(198 493)	74.9%	(11 302)	-	287.4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(1 210)	-	(8 886)	-	(10 096)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	(1 210)	-	(8 886)	-	(10 096)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(1 210)	-	(8 886)	-	(10 096)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(42 799)	(42 799)	(1 588)	3.7%	42 101	(98.4%)	(22 206)	51.9%	18 307	(42.8%)	1 052	(10.2%)	(2 210.7%)
Cash/cash equivalents at the year begin:	57 991	57 991	3 516	6.1%	1 928	3.3%	44 029	75.9%	3 516	6.1%	4 723	45.9%	832.2%
Cash/cash equivalents at the year end:	15 192	15 192	1 928	12.7%	44 029	289.8%	21 823	143.7%	21 823	143.7%	5 775	2.2%	277.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32 831	81.8%	-	-	-	-	7 307	18.2%	40 138	100.0%	-	-	-	-
Total By Income Source	32 831	81.8%	-	-	-	-	7 307	18.2%	40 138	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 831	81.8%	-	-	-	-	7 307	18.2%	40 138	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 831	81.8%	-	-	-	-	7 307	18.2%	40 138	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	114	3.8%	1 364	45.4%	-	-	1 527	50.8%	3 005	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	114	3.8%	1 364	45.4%	-	-	1 527	50.8%	3 005	100.0%

Contact Details

Municipal Manager	Mr Zebo Tshetlho	053 928 1423
Financial Manager	Ms Segomotso Phatudi	053 928 1418

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: VENTERSDORP (NW401)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	151 508	146 800	63 485	41.9%	24 432	16.1%	19 657	13.4%	107 573	73.3%	18 386	65.7%	6.9%
Property rates	9 708	14 948	2 217	22.8%	7 022	72.3%	2 889	19.3%	12 128	81.1%	2 475	67.9%	16.7%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	50 422	42 022	9 269	18.4%	4 846	9.6%	5 849	13.9%	19 965	47.5%	7 433	49.0%	(21.3%)
Service charges - water revenue	3 352	3 152	12 340	368.2%	622	18.6%	6 621	210.1%	19 584	621.4%	1 798	86.7%	268.3%
Service charges - sanitation revenue	6 091	6 139	1 023	16.8%	1 026	16.8%	1 025	16.7%	3 075	50.1%	1 898	74.3%	(46.0%)
Service charges - refuse revenue	3 999	3 949	672	16.8%	675	16.9%	675	17.1%	2 022	51.2%	1 241	74.2%	(45.6%)
Service charges - other	-	-	-		-		-		-		-		-
Rental of facilities and equipment	115	115	4	3.1%	5	4.0%	14	11.9%	22	19.0%	10	59.3%	32.7%
Interest earned - external investments	629	670	68	10.9%	81	12.9%	38	5.7%	188	28.0%	138	168.0%	(72.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 534	4 534	3	-	1 453	26.3%	843	18.6%	2 298	50.7%	2 183	79.9%	(61.4%)
Licences and permits	1 588	325	258	16.2%	3	2%	95	29.2%	355	109.4%	404	58.7%	(76.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 404	70 084	37 397	53.9%	8 460	12.2%	1 537	2.2%	47 394	67.6%	736	73.6%	108.8%
Other own revenue	667	862	234	35.1%	238	35.7%	70	8.1%	543	63.0%	69	65.4%	1.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	146 170	184 265	17 233	11.8%	23 430	16.0%	43 582	23.7%	84 245	45.7%	36 820	63.8%	18.4%
Employee related costs	42 947	46 317	7 349	17.1%	7 820	18.2%	7 325	15.8%	22 494	48.6%	10 254	65.5%	(28.6%)
Remuneration of councillors	3 714	3 714	548	14.8%	543	14.6%	548	14.7%	1 638	44.1%	804	63.6%	(31.9%)
Debt impairment	3 000	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 000	27 000	-	-	-	-	14 667	54.3%	14 667	54.3%	-	-	(100.0%)
Finance charges	1 182	80	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	49 428	49 428	5 470	11.1%	10 537	21.3%	14 481	29.3%	30 488	61.7%	12 335	69.9%	17.4%
Other Materials	8 285	8 737	285	3.4%	678	8.2%	1 126	12.9%	2 090	23.9%	1 591	40.3%	(29.2%)
Contracted services	7 131	7 972	422	5.9%	1 192	16.7%	1 239	15.5%	2 853	35.8%	1 701	60.2%	(27.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 483	41 017	3 159	14.1%	2 660	11.8%	4 196	10.2%	10 015	24.4%	10 134	81.3%	(58.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 337	(37 465)	46 252		1 002		(23 926)		23 328		(18 434)		
Transfers recognised - capital	-	-	-	-	3 400	-	1 600	-	5 000	-	5 182	-	(69.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 337	(37 465)	46 252		4 402		(22 326)		28 328		(13 252)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 337	(37 465)	46 252		4 402		(22 326)		28 328		(13 252)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 337	(37 465)	46 252		4 402		(22 326)		28 328		(13 252)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 337	(37 465)	46 252		4 402		(22 326)		28 328		(13 252)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	26 300	44 356	1 743	6.6%	4 150	15.8%	2 958	6.7%	8 851	20.0%	3 432	44.0%	(13.8%)
National Government	26 300	26 300	910	3.5%	4 150	15.8%	2 958	11.2%	8 018	30.5%	3 432	44.0%	(13.8%)
Provincial Government	-	6 500	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 300	33 800	910	3.5%	4 150	15.8%	2 958	8.8%	8 018	23.7%	3 432	44.0%	(13.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 556	832	-	-	-	-	-	832	7.9%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 300	44 356	1 743	6.6%	4 150	15.8%	2 958	6.7%	8 851	20.0%	3 432	44.0%	(13.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	7 650	-	-	-	-	-	-	-	-	2 291	53.8%	(100.0%)
Community & Social Services	-	7 650	-	-	-	-	-	-	-	-	2 291	53.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 000	17 300	832	4.6%	1 549	8.6%	1 411	8.2%	3 792	21.9%	648	28.6%	117.9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 000	17 300	832	4.6%	1 549	8.6%	1 411	8.2%	3 792	21.9%	648	28.6%	117.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 300	19 406	910	11.0%	2 601	31.3%	1 548	8.0%	5 058	26.1%	494	44.7%	213.3%
Electricity	5 000	9 906	910	18.2%	897	17.9%	1 364	13.8%	3 171	32.0%	360	43.0%	278.4%
Water	1 500	7 100	-	-	115	7.7%	-	-	115	1.6%	134	-	(100.0%)
Waste Water Management	1 800	2 400	-	-	1 589	88.3%	184	7.7%	1 772	73.9%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	146 170	167 143	54 234	37.1%	25 722	17.6%	23 010	13.8%	102 966	61.6%	22 468	75.6%	2.4%
Property rates, penalties and collection charges	2 808	11 353	1 144	40.7%	1 404	50.0%	6 082	53.6%	8 629	76.0%	1 086	45.0%	460.0%
Service charges	40 024	52 900	11 064	27.6%	11 338	28.3%	15 031	28.4%	37 433	70.8%	11 609	87.5%	29.5%
Other revenue	7 326	5 836	1 924	26.3%	1 004	13.7%	859	14.7%	3 787	64.9%	3 717	278.1%	(76.9%)
Government - operating	67 963	70 084	29 924	44.0%	8 460	12.4%	1 000	1.4%	39 384	56.2%	736	50.4%	35.9%
Government - capital	27 420	26 300	10 065	36.7%	3 400	12.4%	-	-	13 465	51.2%	5 182	67.1%	(100.0%)
Interest	629	670	113	18.0%	117	18.6%	38	5.7%	269	40.1%	138	227.4%	(72.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(152 670)	(147 185)	(50 156)	32.9%	(28 900)	18.9%	(21 769)	14.8%	(100 824)	68.5%	(35 173)	79.6%	(38.1%)
Suppliers and employees	(151 488)	(97 757)	(50 156)	33.1%	(28 900)	19.1%	(21 769)	22.3%	(100 824)	103.1%	(35 173)	80.3%	(38.1%)
Finance charges	(1 182)	(49 428)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(6 500)	19 958	4 078	(62.7%)	(3 177)	48.9%	1 241	6.2%	2 143	10.7%	(12 705)	52.8%	(109.8%)
Cash Flow from Investing Activities													
Receipts	32 370	32 370	4 833	14.9%	4 898	15.1%	3 447	10.6%	13 178	40.7%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	32 370	32 370	4 833	14.9%	4 898	15.1%	3 447	10.6%	13 178	40.7%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 420)	(44 356)	(1 743)	6.4%	(3 680)	13.4%	(5 752)	13.0%	(11 174)	25.2%	(3 132)	42.4%	83.6%
Capital assets	(27 420)	(44 356)	(1 743)	6.4%	(3 680)	13.4%	(5 752)	13.0%	(11 174)	25.2%	(3 132)	42.4%	83.6%
Net Cash from/(used) Investing Activities	4 950	(11 986)	3 090	62.4%	1 219	24.6%	(2 305)	19.2%	2 004	(16.7%)	(3 132)	42.4%	(26.4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	5.5%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	5.5%	-
Net Increase/(Decrease) in cash held	(1 550)	7 972	7 169	(462.6%)	(1 958)	126.4%	(1 063)	(13.3%)	4 147	52.0%	(15 837)	49.6%	(93.3%)
Cash/cash equivalents at the year begin:	1 000	613	613	61.3%	7 782	778.2%	5 824	949.4%	613	100.0%	21 920	100.0%	(73.4%)
Cash/cash equivalents at the year end:	(550)	8 585	7 782	(1 415.8%)	5 824	(1 059.5%)	4 760	55.4%	4 760	55.4%	6 083	214.9%	(21.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 731	9.5%	-	-	-	-	35 730	90.5%	39 461	54.6%
Bulk Water	-	-	-	-	-	-	5 990	100.0%	5 990	8.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 238	7.5%	1 059	6.4%	279	1.7%	13 986	84.4%	16 562	22.9%
Auditor-General	88	.9%	129	1.3%	1 646	16.0%	8 441	81.9%	10 304	14.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 057	7.0%	1 187	1.6%	1 926	2.7%	64 147	88.7%	72 317	100.0%

Contact Details

Municipal Manager	Mr MI Moruti	
Financial Manager	MI Moruti	018 264 8544

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE (NW402)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 085 209	1 085 209	350 552	32.3%	287 527	26.5%	239 880	22.1%	877 959	80.9%	263 950	75.9%	(9.1%)
Property rates	127 501	127 501	32 208	25.3%	32 493	25.5%	33 119	26.0%	97 820	76.7%	30 126	77.9%	9.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	591 954	591 954	192 289	32.5%	147 386	24.9%	105 664	17.9%	445 339	75.2%	118 935	75.1%	(11.2%)
Service charges - water revenue	91 628	91 628	24 032	26.2%	24 801	27.1%	19 782	21.6%	68 615	74.9%	22 858	67.3%	(13.5%)
Service charges - sanitation revenue	47 432	47 432	13 649	28.8%	14 011	29.5%	14 141	29.8%	41 802	88.1%	13 033	76.5%	8.5%
Service charges - refuse revenue	36 049	36 049	10 170	28.2%	10 158	28.2%	10 182	28.2%	30 510	84.6%	9 496	74.9%	7.2%
Service charges - other	-	-	11	-	11	-	9	-	31	-	5	-	68.8%
Rental of facilities and equipment	4 097	4 097	966	23.6%	1 242	30.3%	929	22.7%	3 137	76.6%	1 175	56.1%	(20.9%)
Interest earned - external investments	16 800	16 800	3 665	21.8%	3 083	18.4%	3 242	19.3%	9 990	59.5%	2 965	74.2%	9.3%
Interest earned - outstanding debtors	6 281	6 281	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 500	10 500	1 294	12.3%	851	8.1%	2 217	21.1%	4 362	41.5%	1 496	22.8%	48.2%
Licences and permits	7 320	7 320	1 098	15.0%	1 348	18.4%	1 210	16.5%	3 656	49.9%	1 286	53.7%	(5.9%)
Agency services	-	-	86	-	57	-	72	-	214	-	78	-	(7.7%)
Transfers recognised - operational	125 790	125 790	66 348	52.7%	46 867	37.3%	43 611	34.7%	156 826	124.7%	54 828	134.0%	(20.5%)
Other own revenue	19 856	19 856	4 736	23.9%	5 219	26.3%	5 703	28.7%	15 658	78.9%	7 670	24.7%	(25.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 185 132	1 185 132	274 097	23.1%	349 357	29.5%	267 230	22.5%	890 685	75.2%	253 256	73.7%	5.5%
Employee related costs	336 172	336 172	69 867	20.8%	72 816	21.7%	73 170	21.8%	215 853	64.2%	67 600	67.7%	8.2%
Remuneration of councillors	19 971	19 971	4 445	22.3%	4 292	21.5%	3 894	19.5%	12 631	63.2%	4 053	73.0%	(3.9%)
Debt impairment	5 000	5 000	1 290	25.8%	1 237	24.7%	1 237	24.7%	3 764	75.3%	(1 429)	233.6%	(186.5%)
Depreciation and asset impairment	169 251	169 251	12 205	7.2%	85 152	50.3%	42 781	25.3%	140 138	82.8%	36 640	73.7%	16.8%
Finance charges	-	-	-	-	102	-	-	-	102	-	-	-	-
Bulk purchases	404 823	404 823	125 052	30.9%	83 751	20.7%	83 941	20.7%	292 743	72.3%	71 347	71.0%	17.7%
Other Materials	8 093	8 093	-	-	-	-	-	-	-	-	-	-	-
Contracted services	61 297	61 297	8 990	14.7%	22 801	37.2%	10 693	17.4%	42 483	69.3%	14 419	72.4%	(25.8%)
Transfers and grants	-	-	25 622	-	15 841	-	16 980	-	58 442	-	15 926	-	6.6%
Other expenditure	180 525	180 525	26 626	14.7%	63 367	35.1%	34 535	19.1%	124 528	69.0%	44 700	59.0%	(22.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(99 923)	(99 923)	76 455		(61 830)		(27 350)		(12 725)		10 694		
Transfers recognised - capital	56 025	56 025	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(43 898)	(43 898)	76 455		(61 830)		(27 350)		(12 725)		10 694		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(43 898)	(43 898)	76 455		(61 830)		(27 350)		(12 725)		10 694		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(43 898)	(43 898)	76 455		(61 830)		(27 350)		(12 725)		10 694		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(43 898)	(43 898)	76 455		(61 830)		(27 350)		(12 725)		10 694		

Part 2: Capital Revenue and Expenditure

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	224 077	224 077	39 954	17.8%	61 835	27.6%	36 452	16.3%	138 240	61.7%	51 191	43.2%	(28.8%)
National Government	54 677	54 677	14 725	26.9%	16 131	29.5%	6 036	11.0%	36 892	67.5%	22 192	68.7%	(72.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 677	54 677	14 725	26.9%	16 131	29.5%	6 036	11.0%	36 892	67.5%	22 192	68.4%	(72.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	2 922	109.6%	(100.0%)
Internally generated funds	169 400	169 400	25 228	14.9%	45 704	27.0%	30 416	18.0%	101 348	59.8%	26 072	28.1%	16.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	5	36.0%	(100.0%)
Capital Expenditure Standard Classification	224 077	224 077	39 954	17.8%	61 835	27.6%	36 452	16.3%	138 240	61.7%	51 191	43.2%	(28.8%)
Governance and Administration	9 035	9 035	1 215	13.5%	4 353	48.2%	1 664	18.4%	7 232	80.0%	512	21.1%	224.8%
Executive & Council	4 120	4 120	401	9.7%	1 034	25.1%	496	12.0%	1 932	46.9%	42	1.6%	1 089.0%
Budget & Treasury Office	-	-	-	-	858	-	388	-	1 246	-	62	7.5%	522.5%
Corporate Services	4 915	4 915	814	16.6%	2 461	50.1%	779	15.9%	4 055	82.5%	408	52.1%	91.0%
Community and Public Safety	19 232	19 232	2 986	15.5%	8 293	43.1%	1 316	6.8%	12 594	65.5%	4 473	33.3%	(70.6%)
Community & Social Services	3 205	3 205	216	6.7%	413	12.9%	323	10.1%	952	29.7%	2 649	97.8%	(87.8%)
Sport And Recreation	9 467	9 467	2 104	22.2%	6 440	68.0%	934	9.9%	9 478	100.1%	971	26.9%	(3.8%)
Public Safety	6 560	6 560	667	10.2%	1 439	21.9%	59	.9%	2 164	33.0%	852	11.4%	(93.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 320	39 320	14 494	36.9%	11 842	30.1%	16 366	41.6%	42 702	108.6%	11 385	32.4%	43.8%
Planning and Development	250	250	808	323.1%	56	22.5%	268	107.2%	1 132	452.9%	4 616	101.6%	(94.2%)
Road Transport	38 710	38 710	13 402	34.6%	11 726	30.3%	16 080	41.5%	41 208	106.5%	6 769	24.4%	137.6%
Environmental Protection	360	360	284	79.0%	60	16.7%	18	5.0%	362	100.6%	-	21.2%	(100.0%)
Trading Services	156 489	156 489	21 258	13.6%	37 347	23.9%	17 106	10.9%	75 711	48.4%	34 822	51.6%	(50.9%)
Electricity	29 300	29 300	9 383	32.0%	16 197	55.3%	4 816	16.4%	30 396	103.7%	12 047	36.0%	(60.0%)
Water	15 302	15 302	3 184	20.8%	4 665	30.5%	6 510	42.5%	14 359	93.8%	10 088	69.8%	(35.5%)
Waste Water Management	109 180	109 180	8 692	8.0%	16 485	15.1%	5 680	5.2%	30 856	28.3%	12 347	63.0%	(54.0%)
Waste Management	2 707	2 707	-	-	-	-	101	3.7%	101	3.7%	341	28.1%	(70.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 143 607	1 143 607	367 790	32.2%	287 527	25.1%	167 932	14.7%	823 249	72.0%	263 950	80.8%	(36.4%)
Property rates, penalties and collection charges	125 876	125 876	32 113	25.5%	32 438	25.8%	21 911	17.4%	86 462	68.7%	29 882	-	(26.7%)
Service charges	772 410	772 410	240 220	31.1%	196 464	25.4%	124 529	16.1%	561 213	72.7%	168 276	-	(26.0%)
Other revenue	41 773	41 773	22 176	53.1%	23 303	55.8%	11 659	27.9%	57 138	136.8%	8 604	3.0%	35.5%
Government - operating	125 790	125 790	52 379	41.6%	32 239	25.6%	7 825	6.2%	92 444	73.5%	54 223	135.9%	(85.6%)
Government - capital	54 677	54 677	17 238	31.5%	-	-	-	-	17 238	31.5%	-	1.5%	-
Interest	23 081	23 081	3 665	15.9%	3 083	13.4%	2 007	8.7%	8 755	37.9%	2 965	38.9%	(32.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 234 783)	(1 234 783)	(274 097)	22.2%	(349 357)	28.3%	(162 167)	13.1%	(785 621)	63.6%	(253 256)	92.9%	(36.0%)
Suppliers and employees	(1 109 242)	(1 109 242)	(272 546)	24.6%	(348 182)	31.4%	(161 163)	14.5%	(781 891)	70.5%	(253 600)	92.6%	(36.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	1 429	-	(100.0%)
Transfers and grants	(125 542)	(125 542)	(1 551)	1.2%	(1 175)	.9%	(1 004)	.8%	(3 730)	3.0%	(1 086)	-	(7.5%)
Net Cash from/(used) Operating Activities	(91 176)	(91 176)	93 693	(102.8%)	(61 830)	67.8%	5 765	(6.3%)	37 628	(41.3%)	10 694	(27.6%)	(46.1%)
Cash Flow from Investing Activities													
Receipts	-	-	30 676	-	4 088	-	84 498	-	119 262	-	7 922	(1 651.9%)	966.6%
Proceeds on disposal of PPE	-	-	14 648	-	-	-	-	-	14 648	-	10 677	-	(100.0%)
Decrease in non-current debtors	-	-	1 000	-	4 079	-	2 532	-	7 611	-	(2 759)	(153.9%)	(191.8%)
Decrease in other non-current receivables	-	-	10	-	9	-	4	-	22	-	4	3 265.6%	(7.7%)
Decrease (increase) in non-current investments	-	-	15 018	-	-	-	81 962	-	96 981	-	-	-	(100.0%)
Payments	(224 077)	(224 077)	(39 954)	17.8%	(61 835)	27.6%	(31 493)	14.1%	(133 281)	59.5%	(51 191)	61.6%	(38.5%)
Capital assets	(224 077)	(224 077)	(39 954)	17.8%	(61 835)	27.6%	(31 493)	14.1%	(133 281)	59.5%	(51 191)	61.6%	(38.5%)
Net Cash from/(used) Investing Activities	(224 077)	(224 077)	(9 278)	4.1%	(57 747)	25.8%	53 005	(23.7%)	(14 020)	6.3%	(43 269)	45.4%	(222.5%)
Cash Flow from Financing Activities													
Receipts	1 100	1 100	1 319	119.9%	2 848	259.0%	997	90.6%	5 164	469.4%	(720)	3 196.6%	(238.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	1 100	1 319	119.9%	2 848	259.0%	997	90.6%	5 164	469.4%	(720)	367.8%	(238.5%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 100	1 100	1 319	119.9%	2 848	259.0%	997	90.6%	5 164	469.4%	(720)	863.9%	(238.5%)
Net Increase/(Decrease) in cash held	(314 153)	(314 153)	85 734	(27.3%)	(116 729)	37.2%	59 767	(19.0%)	28 772	(9.2%)	(33 295)	114.4%	(279.5%)
Cash/cash equivalents at the year begin:	376 600	376 600	376 600	100.0%	462 334	122.8%	345 605	91.8%	376 600	100.0%	77 766	100.0%	344.4%
Cash/cash equivalents at the year end:	62 447	62 447	462 334	740.4%	345 605	553.4%	405 372	649.1%	405 372	649.1%	44 472	75.8%	811.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 240	39.5%	870	3.7%	544	2.3%	12 737	54.5%	23 390	14.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 395	77.8%	1 199	2.2%	550	1.0%	10 345	19.0%	54 489	33.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 372	31.6%	2 603	7.2%	2 099	5.8%	19 925	55.3%	35 998	22.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 775	37.2%	487	3.8%	334	2.6%	7 235	56.4%	12 831	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 321	44.1%	397	5.3%	274	3.6%	3 543	47.0%	7 536	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	24	21.0%	5	4.0%	4	3.6%	81	71.3%	114	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(867)	(3.2%)	1 449	5.4%	1 117	4.2%	24 983	93.6%	26 682	16.6%	-	-	-	-
Total By Income Source	70 260	43.6%	7 010	4.4%	4 922	3.1%	78 849	49.0%	161 040	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 057	52.8%	1 797	5.9%	1 412	4.6%	11 152	36.7%	30 418	18.9%	-	-	-	-
Commercial	18 218	58.9%	868	2.8%	484	1.6%	11 345	36.7%	30 915	19.2%	-	-	-	-
Households	35 985	36.1%	4 345	4.4%	3 026	3.0%	56 352	56.5%	99 707	61.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	70 260	43.6%	7 010	4.4%	4 922	3.1%	78 849	49.0%	161 040	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 396	37.2%	1 425	22.1%	23	.4%	2 597	40.3%	6 441	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 396	37.2%	1 425	22.1%	23	.4%	2 597	40.3%	6 441	100.0%

Contact Details

Municipal Manager	Dr Nomathomba Blaai-Mokgethi	018 299 5003
Financial Manager	Ms Pamela NR Wilgenbus	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	2 380 228	2 363 448	826 016	34.7%	565 998	23.8%	581 038	24.6%	1 973 052	83.5%	388 629	63.2%	49.5%
Property rates	270 068	279 632	96 018	35.6%	76 279	28.2%	69 623	24.9%	241 920	86.5%	72 066	91.4%	(3.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	753 499	748 037	182 911	24.3%	161 583	21.4%	167 089	22.3%	511 583	68.4%	139 527	82.1%	19.8%
Service charges - water revenue	468 234	440 888	104 953	22.4%	114 127	24.4%	109 714	24.9%	328 794	74.6%	78 165	53.7%	40.4%
Service charges - sanitation revenue	129 136	116 180	23 861	18.5%	22 898	17.7%	24 668	21.2%	71 426	61.5%	17 105	48.9%	44.2%
Service charges - refuse revenue	159 486	160 000	33 062	20.7%	33 151	20.8%	33 255	20.8%	99 469	62.2%	22 773	43.9%	46.0%
Service charges - other	17 500	5 000	119 283	681.6%	493	2.8%	485	9.7%	120 260	2 405.2%	3 229	13.6%	(85.0%)
Rental of facilities and equipment	5 593	5 578	1 398	25.0%	1 218	21.8%	1 500	26.9%	4 117	73.8%	1 300	74.5%	15.4%
Interest earned - external investments	2 108	2 108	326	15.5%	161	7.6%	52	2.5%	539	25.6%	208	14.7%	(75.0%)
Interest earned - outstanding debtors	79 385	119 385	29 271	36.9%	33 169	41.8%	34 210	28.7%	96 650	81.0%	24 284	78.7%	40.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 031	2 516	458	15.1%	561	18.5%	297	11.8%	1 316	52.3%	766	71.0%	(61.3%)
Licences and permits	7 271	7 552	2 065	28.4%	1 462	20.1%	1 812	24.0%	5 339	70.7%	1 688	83.5%	7.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	350 595	350 995	145 773	41.6%	92 877	26.5%	84 934	24.2%	323 584	92.2%	574	54.3%	14 696.9%
Other own revenue	134 322	125 576	86 635	64.5%	27 550	20.5%	53 402	42.5%	167 587	133.5%	22 945	65.7%	132.7%
Gains on disposal of PPE	-	-	-	-	469	-	(3)	-	466	-	4 000	400.0%	(100.1%)
Operating Expenditure	2 743 375	2 714 778	431 576	15.7%	878 939	32.0%	680 433	25.1%	1 990 948	73.3%	625 341	66.6%	8.8%
Employee related costs	499 105	497 434	113 573	22.8%	119 944	24.0%	124 369	25.0%	357 885	71.9%	112 493	72.5%	10.6%
Remuneration of councillors	21 421	21 421	5 213	24.3%	5 251	24.5%	5 268	24.6%	15 732	73.4%	5 095	74.9%	3.4%
Debt impairment	373 523	407 523	-	-	-	-	-	-	-	-	247 570	151.3%	(100.0%)
Depreciation and asset impairment	463 944	450 000	-	-	230 801	49.7%	76 934	17.1%	307 735	68.4%	38 207	58.3%	101.4%
Finance charges	11 099	11 099	2 857	25.7%	2 728	24.6%	2 650	23.9%	8 236	74.2%	3 032	73.5%	(12.6%)
Bulk purchases	747 357	747 357	127 959	17.1%	215 273	28.8%	209 701	28.1%	552 934	74.0%	160 422	65.7%	30.7%
Other Materials	78 081	78 730	8 865	11.4%	19 004	24.3%	16 168	20.5%	44 037	55.9%	12 163	45.6%	32.9%
Contracted services	31 500	31 500	5 026	16.0%	12 478	39.6%	5 566	17.7%	23 070	73.2%	11 858	53.8%	(53.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	517 345	469 714	168 083	32.5%	273 460	52.9%	239 777	51.0%	681 321	145.1%	34 501	26.7%	595.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(363 147)	(351 330)	394 440		(312 941)		(99 396)		(17 896)		(236 712)		
Transfers recognised - capital	128 927	132 360	59 774	46.4%	39 414	30.6%	19 639	14.8%	118 827	89.8%	43 225	91.2%	(54.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(234 220)	(218 970)	454 214		(273 527)		(79 757)		100 931		(193 487)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(234 220)	(218 970)	454 214		(273 527)		(79 757)		100 931		(193 487)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(234 220)	(218 970)	454 214		(273 527)		(79 757)		100 931		(193 487)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(234 220)	(218 970)	454 214		(273 527)		(79 757)		100 931		(193 487)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	138 927	143 005	5 292	3.8%	21 558	15.5%	21 662	15.1%	48 512	33.9%	23 546	34.2%	(8.0%)
National Government	128 927	132 360	5 281	4.1%	17 574	13.6%	17 748	13.4%	40 603	30.7%	10 049	35.9%	76.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	128 927	132 360	5 281	4.1%	17 574	13.6%	17 748	13.4%	40 603	30.7%	10 049	34.8%	76.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 645	11	.1%	3 984	39.8%	3 914	36.8%	7 909	74.3%	13 497	32.5%	(71.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	138 927	143 005	5 292	3.8%	21 558	15.5%	21 662	15.1%	48 512	33.9%	23 546	34.2%	(8.0%)
Governance and Administration	10 000	10 000	11	.1%	3 984	39.8%	3 914	39.1%	7 909	79.1%	682	10.6%	474.3%
Executive & Council	10 000	10 000	-	-	3 984	39.8%	10	.1%	3 994	39.9%	-	-	(100.0%)
Budget & Treasury Office	-	-	11	-	-	-	3 904	-	3 915	-	682	55.1%	472.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 430	6 876	-	-	-	-	1 262	18.4%	1 262	18.4%	2 154	34.2%	(41.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 430	4 030	-	-	-	-	-	-	-	-	2 154	36.0%	(100.0%)
Public Safety	-	2 845	-	-	-	-	1 262	44.4%	1 262	44.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 536	51 681	728	1.4%	5 248	10.0%	9 232	17.9%	15 208	29.4%	13 475	33.7%	(31.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	52 536	51 681	728	1.4%	5 248	10.0%	9 232	17.9%	15 208	29.4%	13 475	33.7%	(31.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 961	74 139	4 553	6.2%	12 326	16.9%	7 254	9.8%	24 133	32.6%	7 235	37.1%	.3%
Electricity	10 000	11 324	-	-	1 600	16.0%	2 178	19.2%	3 778	33.4%	562	8.6%	287.5%
Water	34 964	34 114	3 597	10.3%	6 126	17.5%	254	.7%	9 977	29.2%	5 365	46.8%	(95.3%)
Waste Water Management	27 997	28 701	956	3.4%	4 599	16.4%	4 822	16.8%	10 378	36.2%	1 308	30.3%	268.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	309	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 962 763	2 084 601	545 244	27.8%	506 820	25.8%	497 436	23.9%	1 549 499	74.3%	364 860	66.1%	36.3%
Property rates, penalties and collection charges	240 019	218 113	49 619	20.7%	59 699	24.9%	50 737	23.3%	160 055	73.4%	50 828	67.4%	(.2%)
Service charges	1 182 958	1 146 683	249 240	21.1%	263 899	22.3%	248 601	21.7%	761 739	66.4%	233 082	66.8%	6.7%
Other revenue	76 815	141 222	40 511	52.7%	50 770	66.1%	93 507	66.2%	184 789	130.9%	37 101	108.8%	152.0%
Government - operating	350 595	350 995	145 773	41.6%	92 877	26.5%	85 842	24.5%	324 492	92.4%	574	40.8%	14 855.1%
Government - capital	110 268	132 360	59 774	54.2%	39 414	35.7%	18 731	14.2%	117 919	89.1%	43 225	-	(56.7%)
Interest	2 108	95 228	326	15.5%	161	7.6%	18	-	505	.5%	50	.3%	(65.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 803 526)	(1 812 173)	(483 176)	26.8%	(449 487)	24.9%	(457 895)	25.3%	(1 390 558)	76.7%	(308 119)	65.1%	48.6%
Suppliers and employees	(1 792 427)	(1 801 074)	(480 244)	26.8%	(446 759)	24.9%	(455 244)	25.3%	(1 382 247)	76.7%	(305 086)	65.2%	49.2%
Finance charges	(11 099)	(11 099)	(2 932)	26.4%	(2 728)	24.6%	(2 650)	23.9%	(8 311)	74.9%	(3 032)	73.5%	(12.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	159 237	272 428	62 067	39.0%	57 333	36.0%	39 541	14.5%	158 941	58.3%	56 741	79.3%	(30.3%)
Cash Flow from Investing Activities													
Receipts	(968)	(968)	(1 775)	183.4%	475	(49.1%)	(4)	.4%	(1 304)	134.7%	8	.2%	(153.7%)
Proceeds on disposal of PPE	-	-	-	-	469	-	-	-	469	-	-	-	-
Decrease in non-current debtors	32	32	-	-	-	-	(6)	(19.0%)	(6)	(19.0%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	6	-	6	-	2	-	14	-	8	61.2%	(73.9%)
Decrease (increase) in non-current investments	(1 000)	(1 000)	(1 781)	178.1%	-	-	(0)	-	(1 781)	178.1%	-	-	(100.0%)
Payments	(110 268)	(132 360)	(5 292)	4.8%	(21 558)	19.6%	(21 894)	16.5%	(48 744)	36.8%	(23 546)	46.5%	(7.0%)
Capital assets	(110 268)	(132 360)	(5 292)	4.8%	(21 558)	19.6%	(21 894)	16.5%	(48 744)	36.8%	(23 546)	46.5%	(7.0%)
Net Cash from/(used) Investing Activities	(111 236)	(133 328)	(7 067)	6.4%	(21 083)	19.0%	(21 898)	16.4%	(50 048)	37.5%	(23 538)	49.8%	(7.0%)
Cash Flow from Financing Activities													
Receipts	-	-	(917)	-	(7 262)	-	(16 745)	-	(24 924)	-	(11 726)	(68.9%)	42.8%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(1 327)	-	(3 519)	-	(17 648)	-	(22 494)	-	(3 333)	-	429.5%
Increase (decrease) in consumer deposits	-	-	409	-	(3 743)	-	903	-	(2 430)	-	(8 394)	(21.7%)	(110.8%)
Payments	(38 000)	(38 000)	(5 781)	15.2%	(6 247)	16.4%	(5 592)	14.7%	(17 621)	46.4%	(5 975)	175.9%	(6.4%)
Repayment of borrowing	(38 000)	(38 000)	(5 781)	15.2%	(6 247)	16.4%	(5 592)	14.7%	(17 621)	46.4%	(5 975)	175.9%	(6.4%)
Net Cash from/(used) Financing Activities	(38 000)	(38 000)	(6 699)	17.6%	(13 509)	35.5%	(22 337)	58.8%	(42 545)	112.0%	(17 702)	(515.9%)	26.2%
Net Increase/(Decrease) in cash held	10 001	101 100	48 302	483.0%	22 741	227.4%	(4 695)	(4.6%)	66 348	65.6%	15 501	62.7%	(130.3%)
Cash/cash equivalents at the year begin:	90 000	38 200	38 200	42.4%	86 502	96.1%	109 243	286.0%	38 200	100.0%	26 155	33.0%	317.7%
Cash/cash equivalents at the year end:	100 001	139 300	86 502	86.5%	109 243	109.2%	104 549	75.1%	104 549	75.1%	41 656	46.3%	151.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 555	6.7%	29 001	4.8%	22 102	3.6%	516 971	84.9%	608 629	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 629	28.1%	13 750	7.4%	7 598	4.1%	113 072	60.5%	187 048	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 490	14.2%	5 415	3.8%	4 295	3.0%	113 690	79.0%	143 890	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 151	6.0%	3 750	3.6%	3 314	3.2%	90 141	87.2%	103 356	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 422	5.7%	7 269	4.0%	6 691	3.7%	158 164	86.6%	182 547	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 068	3.2%	11 687	3.1%	11 159	2.9%	346 106	90.8%	381 021	21.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 478	4.9%	2 297	1.7%	2 684	2.0%	121 566	91.4%	133 025	7.6%	-	-	-	-
Total By Income Source	148 793	8.6%	73 170	4.2%	57 843	3.3%	1 459 710	83.9%	1 739 516	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 066	10.5%	2 761	9.4%	1 804	6.2%	21 644	73.9%	29 275	1.7%	-	-	-	-
Commercial	47 000	16.3%	13 817	4.8%	10 055	3.5%	217 506	75.4%	288 378	16.6%	-	-	-	-
Households	98 727	6.9%	56 591	4.0%	45 985	3.2%	1 220 559	85.8%	1 421 862	81.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	148 793	8.6%	73 170	4.2%	57 843	3.3%	1 459 710	83.9%	1 739 516	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	40 103	45.3%	717	.8%	-	-	47 762	53.9%	88 582	31.3%
Bulk Water	24 152	34.5%	22 235	31.8%	14 259	20.4%	9 367	13.4%	70 013	24.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 639	19.4%	17 243	14.2%	10 602	8.7%	70 360	57.7%	121 844	43.0%
Auditor-General	-	-	-	-	108	4.2%	2 483	95.8%	2 591	.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	87 894	31.1%	40 195	14.2%	24 969	8.8%	129 972	45.9%	283 029	100.0%

Contact Details

Municipal Manager	Mr SG Mabuda(Acting)	018 487 8009
Financial Manager	Mr CHR Boshoff(Acting)	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	360 485	360 485	89 173	24.7%	80 187	22.2%	205 499	57.0%	374 859	104.0%	49 214	66.2%	317.6%
Property rates	31 160	31 160	7 724	24.8%	7 798	25.0%	2 757	8.8%	18 279	58.7%	6 874	64.1%	(59.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 965	64 965	9 499	14.6%	10 612	16.3%	159 170	245.0%	179 282	276.0%	9 003	52.2%	1 668.0%
Service charges - water revenue	57 655	57 655	8 983	15.6%	10 447	18.1%	6 636	11.5%	26 067	45.2%	9 798	55.6%	(32.3%)
Service charges - sanitation revenue	30 693	30 693	6 773	22.1%	6 859	22.3%	2 392	7.8%	16 025	52.2%	6 444	74.0%	(62.9%)
Service charges - refuse revenue	14 680	14 680	3 209	21.9%	3 226	22.0%	1 151	7.8%	7 586	51.7%	3 020	77.7%	(61.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	468	468	24	5.2%	112	24.0%	243	51.9%	379	81.0%	128	65.9%	89.4%
Interest earned - external investments	567	567	23	4.1%	44	7.7%	(593)	(104.6%)	(527)	(92.8%)	68	62.1%	(975.6%)
Interest earned - outstanding debtors	32 565	32 565	9 437	29.0%	10 081	31.0%	3 569	11.0%	23 087	70.9%	8 700	106.2%	(59.0%)
Dividends received	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Fines	17 002	17 002	1 355	8.0%	1 687	9.9%	516	3.0%	3 558	20.9%	2 137	68.2%	(75.9%)
Licences and permits	13 820	13 820	1 884	13.6%	2 825	20.4%	1 153	8.3%	5 862	42.4%	2 577	53.4%	(55.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 348	96 348	38 282	39.7%	25 227	26.2%	27 553	28.6%	91 062	94.5%	-	69.8%	(100.0%)
Other own revenue	561	561	1 979	352.8%	1 268	226.0%	950	169.4%	4 197	748.1%	465	206.7%	104.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	343 343	343 343	38 444	11.2%	52 743	15.4%	51 547	15.0%	142 734	41.6%	61 375	60.6%	(16.0%)
Employee related costs	71 635	71 635	15 618	21.8%	16 729	23.4%	16 313	22.8%	48 660	67.9%	14 988	74.3%	8.8%
Remuneration of councillors	6 797	6 797	1 699	25.0%	1 699	25.0%	1 974	29.0%	5 373	79.0%	1 609	69.9%	22.7%
Debt impairment	94 545	94 545	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 758	34 758	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 578	3 578	-	-	-	-	1 181	33.0%	1 181	33.0%	1 871	77.7%	(36.9%)
Bulk purchases	78 743	78 743	14 773	18.8%	20 844	26.5%	22 310	28.3%	57 927	73.6%	13 191	57.7%	69.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 248	12 248	1 550	12.7%	3 839	31.3%	2 251	18.4%	7 640	62.4%	1 871	50.8%	20.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 038	41 038	4 802	11.7%	9 633	23.5%	7 518	18.3%	21 954	53.5%	27 845	223.4%	(73.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	17 141	17 141	50 729		27 444		153 952		232 125		(12 162)		
Transfers recognised - capital	26 952	26 952	-	-	-	-	30 017	111.4%	30 017	111.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 093	44 093	50 729		27 444		183 969		262 142		(12 162)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 093	44 093	50 729		27 444		183 969		262 142		(12 162)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 093	44 093	50 729		27 444		183 969		262 142		(12 162)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 093	44 093	50 729		27 444		183 969		262 142		(12 162)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	27 235	27 235	7 913	29.1%	13 894	51.0%	2 665	9.8%	24 472	89.9%	18 868	63.0%	(85.9%)
National Government	26 777	26 777	7 913	29.6%	13 458	50.3%	2 495	9.3%	23 866	89.1%	18 868	73.6%	(86.8%)
Provincial Government	175	175	-	-	-	-	-	-	-	-	-	814.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 952	26 952	7 913	29.4%	13 458	49.9%	2 495	9.3%	23 866	88.5%	18 868	82.2%	(86.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	283	283	-	-	436	153.9%	170	60.0%	606	214.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 235	27 235	7 913	29.1%	13 894	51.0%	2 665	9.8%	24 472	89.9%	18 868	63.0%	(85.9%)
Governance and Administration	893	893	19	2.1%	138	15.4%	45	5.0%	201	22.6%	51	14.7%	(12.0%)
Executive & Council	257	257	-	-	110	42.9%	37	14.6%	148	57.5%	-	-	(100.0%)
Budget & Treasury Office	-	-	19	-	28	-	7	-	54	-	51	86.6%	(85.7%)
Corporate Services	637	637	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	175	175	-	-	-	-	125	71.7%	125	71.7%	249	79.9%	(49.6%)
Community & Social Services	175	175	-	-	-	-	125	71.7%	125	71.7%	249	79.9%	(49.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 627	13 627	1 759	12.9%	9 679	71.0%	2 495	18.3%	13 933	102.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 627	13 627	1 759	12.9%	9 679	71.0%	2 495	18.3%	13 933	102.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 540	12 540	6 135	48.9%	4 077	32.5%	-	-	10 212	81.4%	18 568	64.8%	(100.0%)
Electricity	-	-	-	-	298	-	-	-	298	-	257	6.1%	(100.0%)
Water	7 611	7 611	3 184	41.8%	2 014	26.5%	-	-	5 198	68.3%	12 137	178.8%	(100.0%)
Waste Water Management	4 929	4 929	2 950	59.9%	1 765	35.8%	-	-	4 715	95.7%	6 174	36.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	268 931	268 931	127 384	47.4%	139 062	51.7%	18 672	6.9%	285 118	106.0%	55 866	94.7%	(66.6%)
Property rates, penalties and collection charges	19 320	19 320	3 844	19.9%	4 353	22.5%	1 202	6.2%	9 399	48.6%	3 271	10.7%	(63.2%)
Service charges	93 893	93 893	15 003	16.0%	14 669	15.6%	4 843	5.2%	34 515	36.8%	11 869	44.2%	(59.2%)
Other revenue	31 851	31 851	108 537	340.8%	84 495	265.3%	12 432	39.0%	205 464	645.1%	40 726	517.9%	(69.5%)
Government - operating	96 348	96 348	-	-	28 759	29.8%	-	-	28 759	29.8%	-	141.1%	-
Government - capital	26 952	26 952	-	-	-	-	-	-	-	-	-	-	-
Interest	567	567	-	-	6 786	1 196.3%	194	34.3%	6 981	1 230.6%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(243 788)	(243 788)	(119 335)	49.0%	(123 085)	50.5%	(19 230)	7.9%	(261 650)	107.3%	(53 825)	96.3%	(64.3%)
Suppliers and employees	(240 210)	(240 210)	(119 335)	49.7%	(123 085)	51.2%	(19 230)	8.0%	(261 650)	108.9%	(53 825)	96.7%	(64.3%)
Finance charges	(3 578)	(3 578)	-	-	-	-	-	-	-	-	-	67.1%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 144	25 144	8 049	32.0%	15 977	63.5%	(558)	(2.2%)	23 468	93.3%	2 041	78.1%	(127.3%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 236)	(27 236)	(7 853)	28.8%	(16 111)	59.2%	-	-	(23 964)	88.0%	(4 810)	40.0%	(100.0%)
Capital assets	(27 236)	(27 236)	(7 853)	28.8%	(16 111)	59.2%	-	-	(23 964)	88.0%	(4 810)	40.0%	(100.0%)
Net Cash from/(used) Investing Activities	(27 236)	(27 236)	(7 853)	28.8%	(16 111)	59.2%	-	-	(23 964)	88.0%	(4 810)	40.0%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	10	-	8	-	4	-	23	-	9	242.4%	(52.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10	-	8	-	4	-	23	-	9	242.4%	(52.2%)
Payments	(1 950)	(1 950)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 950)	(1 950)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 950)	(1 950)	10	(.5%)	8	(.4%)	4	(.2%)	23	(1.2%)	9	(1.9%)	(52.2%)
Net Increase/(Decrease) in cash held	(4 042)	(4 042)	206	(5.1%)	(126)	3.1%	(553)	13.7%	(473)	11.7%	(2 760)	(.7%)	(79.9%)
Cash/cash equivalents at the year begin:	(5 299)	(5 299)	655	(12.4%)	861	(16.3%)	736	(13.9%)	655	(12.4%)	2 891	-	(74.6%)
Cash/cash equivalents at the year end:	(9 341)	(9 341)	861	(9.2%)	736	(7.9%)	182	(1.9%)	182	(1.9%)	131	(2.5%)	38.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 045	2.9%	5 300	2.2%	9 387	3.8%	223 868	91.2%	245 600	36.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 782	23.2%	1 122	6.9%	924	5.7%	10 488	64.3%	16 317	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 090	4.1%	1 378	2.7%	1 345	2.6%	46 079	90.5%	50 891	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 573	1.8%	2 077	1.4%	2 032	1.4%	137 248	95.4%	143 930	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 219	1.6%	1 020	1.4%	1 006	1.3%	71 340	95.6%	74 585	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 660	2.6%	3 548	2.5%	3 485	2.4%	132 550	92.5%	143 242	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	245	14.5%	12	.7%	32	1.9%	1 400	82.9%	1 689	.2%	-	-	-	-
Total By Income Source	20 613	3.0%	14 457	2.1%	18 210	2.7%	622 973	92.1%	676 253	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	825	8.7%	435	4.6%	383	4.1%	7 808	82.6%	9 451	1.4%	-	-	-	-
Commercial	3 609	11.4%	1 436	4.5%	1 304	4.1%	25 289	79.9%	31 639	4.7%	-	-	-	-
Households	16 179	2.5%	12 586	2.0%	16 523	2.6%	589 875	92.9%	635 163	93.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 613	3.0%	14 457	2.1%	18 210	2.7%	622 973	92.1%	676 253	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 365	22.0%	-	-	-	-	11 917	78.0%	15 282	15.0%
Bulk Water	4 768	6.2%	4 381	5.7%	-	-	67 317	88.0%	76 466	74.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 102	18.6%	1 488	25.1%	1 352	22.8%	1 976	33.4%	5 918	5.8%
Auditor-General	86	2.9%	35	1.2%	130	4.4%	2 678	91.4%	2 929	2.9%
Other	82	5.7%	1 309	90.6%	7	.5%	47	3.3%	1 446	1.4%
Total	9 403	9.2%	7 213	7.1%	1 489	1.5%	83 935	82.3%	102 041	100.0%

Contact Details

Municipal Manager	Mr Ronald Jonas	018 596 2065
Financial Manager	Mr Charl Wenum	018 596 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	181 568	191 618	72 662	40.0%	56 364	31.0%	42 335	22.1%	171 361	89.4%	47 620	93.9%	(11.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 450	6 500	1 414	21.9%	1 111	17.2%	912	14.0%	3 436	52.9%	2 212	78.2%	(58.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	174 650	184 650	71 214	40.8%	55 227	31.6%	41 421	22.4%	167 862	90.9%	45 307	94.8%	(8.6%)
Other own revenue	468	468	35	7.5%	26	5.6%	2	.4%	63	13.5%	101	39.3%	(98.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	319 306	274 169	60 624	19.0%	70 167	22.0%	70 405	25.7%	201 195	73.4%	53 756	43.8%	31.0%
Employee related costs	93 583	70 599	17 804	19.0%	18 392	19.7%	18 486	26.2%	54 683	77.5%	15 995	62.7%	15.6%
Remuneration of councillors	9 549	8 484	1 910	20.0%	1 838	19.3%	2 328	27.4%	6 077	71.6%	1 234	49.6%	88.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 282	3 282	-	-	-	-	1 915	58.3%	1 915	58.3%	1 195	39.4%	60.2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 833	2 208	309	10.9%	415	14.6%	241	10.9%	965	43.7%	416	31.9%	(42.0%)
Contracted services	4 061	2 919	418	10.3%	558	13.7%	620	21.2%	1 595	54.6%	596	26.2%	3.9%
Transfers and grants	166 636	145 459	29 383	17.6%	37 673	22.6%	39 216	27.0%	106 273	73.1%	26 455	34.7%	48.2%
Other expenditure	39 243	41 198	10 799	27.5%	11 290	28.8%	7 598	18.4%	29 688	72.1%	7 866	55.6%	(3.4%)
Loss on disposal of PPE	120	20	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(137 738)	(82 551)	12 038		(13 803)		(28 070)		(29 834)		(6 136)		
Transfers recognised - capital	4 077	4 077	2 922	71.7%	578	14.2%	577	14.2%	4 077	100.0%	-	78.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(133 661)	(78 474)	14 960		(13 225)		(27 493)		(25 757)		(6 136)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(133 661)	(78 474)	14 960		(13 225)		(27 493)		(25 757)		(6 136)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(133 661)	(78 474)	14 960		(13 225)		(27 493)		(25 757)		(6 136)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(133 661)	(78 474)	14 960		(13 225)		(27 493)		(25 757)		(6 136)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	5 572	8 618	219	3.9%	97	1.7%	1 645	19.1%	1 961	22.8%	1 268	23.3%	29.8%
National Government	-	-	-	-	-	-	-	-	-	-	-	48.5%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 572	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5 572	-	-	-	-	-	-	-	-	-	-	1.5%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	8 618	219	-	97	-	1 645	19.1%	1 961	22.8%	1 268	-	29.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 572	8 618	219	3.9%	97	1.7%	1 645	19.1%	1 961	22.8%	1 268	23.3%	29.8%
Governance and Administration	4 633	5 993	156	3.4%	82	1.8%	48	.8%	286	4.8%	101	38.3%	(52.5%)
Executive & Council	1 080	91	76	7.0%	-	-	4	4.2%	80	88.0%	48	39.9%	(92.2%)
Budget & Treasury Office	260	5 760	56	21.6%	65	25.0%	-	-	121	2.1%	53	19.5%	(100.0%)
Corporate Services	3 293	142	23	.7%	17	.5%	44	31.1%	84	59.3%	-	45.9%	(100.0%)
Community and Public Safety	578	2 540	9	1.6%	1	.2%	1 597	62.9%	1 608	63.3%	928	18.1%	72.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	578	2 540	9	1.6%	1	.2%	1 597	62.9%	1 608	63.3%	928	18.1%	72.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	361	84	54	15.0%	13	3.6%	-	-	67	79.9%	239	17.2%	(100.0%)
Planning and Development	251	24	24	9.5%	-	-	-	-	24	98.6%	24	30.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	110	60	30	27.5%	13	11.9%	-	-	43	72.4%	215	15.8%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	185 645	195 695	75 505	40.7%	56 942	30.7%	46 334	23.7%	178 781	91.4%	47 920	92.9%	(3.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	468	468	35	7.4%	26	5.6%	40	8.5%	101	21.6%	101	39.9%	(60.5%)
Government - operating	174 650	184 650	71 214	40.8%	55 227	31.6%	45 167	24.5%	171 608	92.9%	45 307	93.5%	(.3%)
Government - capital	4 077	4 077	2 922	71.7%	578	14.2%	-	-	3 500	85.8%	300	100.0%	(100.0%)
Interest	6 450	6 500	1 335	20.7%	1 111	17.2%	1 127	17.3%	3 572	55.0%	2 212	81.7%	(49.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(315 904)	(270 867)	(60 239)	19.1%	(70 197)	22.2%	(67 265)	24.8%	(197 702)	73.0%	(52 572)	44.2%	27.9%
Suppliers and employees	(149 268)	(125 408)	(31 241)	20.9%	(32 524)	21.8%	(29 469)	23.5%	(93 234)	74.3%	(26 118)	57.7%	12.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(166 636)	(145 459)	(28 998)	17.4%	(37 673)	22.6%	(37 796)	26.0%	(104 468)	71.8%	(26 455)	35.3%	42.9%
Net Cash from/(used) Operating Activities	(130 259)	(75 172)	15 266	(11.7%)	(13 255)	10.2%	(20 932)	27.8%	(18 921)	25.2%	(4 652)	(13.1%)	349.9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 572)	(8 618)	(219)	3.9%	(97)	1.7%	(1 164)	13.5%	(1 480)	17.2%	(1 268)	23.1%	(8.1%)
Capital assets	(5 572)	(8 618)	(219)	3.9%	(97)	1.7%	(1 164)	13.5%	(1 480)	17.2%	(1 268)	23.1%	(8.1%)
Net Cash from/(used) Investing Activities	(5 572)	(8 618)	(219)	3.9%	(97)	1.7%	(1 164)	13.5%	(1 480)	17.2%	(1 268)	23.1%	(8.1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(135 831)	(83 790)	15 047	(11.1%)	(13 352)	9.8%	(22 096)	26.4%	(20 401)	24.3%	(5 920)	(10.4%)	273.2%
Cash/cash equivalents at the year begin:	139 233	86 302	139 233	100.0%	154 281	110.8%	140 929	163.3%	139 233	161.3%	189 203	95.1%	(25.5%)
Cash/cash equivalents at the year end:	3 402	2 512	154 281	4 535.0%	140 929	4 142.6%	118 833	4 731.3%	118 833	4 731.3%	183 283	4 304.6%	(35.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 473	100.0%	1 473	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 473	100.0%	1 473	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	593	100.0%	593	40.3%	-	-	-	-
Commercial	-	-	-	-	-	-	880	100.0%	880	59.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 473	100.0%	1 473	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 299	100.0%	-	-	-	-	-	-	1 299	27.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	599	100.0%	-	-	-	-	-	-	599	12.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 838	65.8%	84	3.0%	268	9.6%	605	21.6%	2 795	59.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 736	79.6%	84	1.8%	268	5.7%	605	12.9%	4 693	100.0%

Contact Details

Municipal Manager	Ms M.I Matthews	018 473 8016
Financial Manager	Jerry Mononela	018 473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	31 723 843	32 531 966	7 760 647	24.5%	8 438 631	26.6%	8 421 827	25.9%	24 621 105	75.7%	8 151 258	77.4%	3.3%
Property rates	6 546 155	6 578 912	1 315 566	20.1%	1 995 048	30.5%	1 684 866	25.6%	4 995 480	75.9%	1 508 358	75.6%	11.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 137 790	11 159 790	2 952 029	26.5%	2 679 494	24.1%	2 798 791	25.1%	8 430 314	75.5%	2 377 477	74.1%	17.7%
Service charges - water revenue	2 762 941	2 770 738	500 435	18.1%	720 110	26.1%	981 910	35.4%	2 202 455	79.5%	802 585	76.7%	22.3%
Service charges - sanitation revenue	1 500 948	1 500 437	285 908	19.0%	387 398	25.8%	475 296	31.7%	1 148 601	76.6%	413 791	76.1%	14.9%
Service charges - refuse revenue	1 097 141	1 097 141	267 327	24.4%	270 968	24.7%	278 062	25.3%	816 357	74.4%	249 520	75.4%	11.4%
Service charges - other	503 940	469 120	111 213	22.1%	110 047	21.8%	110 984	23.7%	332 244	70.8%	79 539	79.5%	39.5%
Rental of facilities and equipment	345 646	365 189	87 382	25.3%	91 592	26.5%	90 392	24.8%	269 366	73.8%	89 947	75.1%	.5%
Interest earned - external investments	271 687	580 766	149 115	54.9%	140 160	51.6%	158 084	27.2%	447 359	77.0%	136 461	141.9%	15.8%
Interest earned - outstanding debtors	233 996	231 266	46 390	19.8%	56 198	24.0%	58 776	25.4%	161 365	69.8%	58 325	79.5%	.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	977 210	996 923	175 783	18.0%	184 279	18.9%	149 981	15.0%	510 043	51.2%	823 938	101.8%	(81.8%)
Licences and permits	43 028	29 444	9 948	23.1%	9 476	22.0%	10 696	36.3%	30 121	102.3%	11 412	80.5%	(6.3%)
Agency services	153 993	153 993	40 712	26.4%	43 495	28.2%	46 940	30.5%	131 147	85.2%	38 960	79.4%	20.5%
Transfers recognised - operational	3 579 752	4 106 009	1 034 130	28.9%	956 952	26.7%	804 558	19.6%	2 795 640	68.1%	779 816	68.2%	3.2%
Other own revenue	2 494 946	2 417 571	781 128	31.3%	791 182	31.7%	768 207	31.8%	2 340 517	96.8%	769 235	96.9%	(.1%)
Gains on disposal of PPE	74 669	74 669	3 579	4.8%	2 231	3.0%	4 287	5.7%	10 097	13.5%	11 893	33.5%	(64.0%)
Operating Expenditure	31 849 422	32 340 172	6 770 067	21.3%	7 562 158	23.7%	6 758 239	20.9%	21 090 464	65.2%	6 169 958	65.5%	9.5%
Employee related costs	9 606 684	9 653 369	2 198 588	22.9%	2 713 080	28.2%	2 272 986	23.5%	7 184 654	74.4%	2 011 679	74.4%	13.0%
Remuneration of councillors	139 311	139 311	32 166	23.1%	32 167	23.1%	36 737	26.4%	101 070	72.6%	30 230	68.1%	21.5%
Debt impairment	1 798 371	1 798 499	264 461	14.7%	262 874	14.6%	263 940	14.7%	791 275	44.0%	240 416	42.3%	9.8%
Depreciation and asset impairment	2 089 827	2 127 123	506 361	24.2%	509 618	24.4%	516 776	24.3%	1 532 755	72.1%	471 473	70.4%	9.6%
Finance charges	971 133	762 538	179 675	18.5%	180 205	18.6%	179 747	23.6%	539 627	70.8%	186 490	61.5%	(3.6%)
Bulk purchases	7 967 555	7 959 015	1 988 451	25.0%	1 735 910	21.8%	1 653 008	20.8%	5 377 368	67.6%	1 473 711	67.3%	12.2%
Other Materials	359 005	349 312	69 077	19.2%	76 491	21.3%	82 608	23.6%	228 176	65.3%	79 873	69.2%	3.4%
Contracted services	4 818 153	4 622 941	564 688	11.7%	891 132	18.5%	761 676	16.5%	2 217 496	48.0%	777 423	54.4%	(2.0%)
Transfers and grants	120 402	167 085	52 961	44.0%	36 455	30.3%	30 703	18.4%	120 119	71.9%	32 039	84.0%	(4.2%)
Other expenditure	3 978 981	4 760 978	913 640	23.0%	1 124 226	28.3%	956 735	20.1%	2 994 601	62.9%	865 749	61.7%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	3 323	-	3 323	-	874	-	280.3%
Surplus/(Deficit)	(125 579)	191 795	990 579		876 474		1 663 588		3 530 641		1 981 300		
Transfers recognised - capital	2 223 813	2 446 794	339 823	15.3%	459 190	20.6%	352 697	14.4%	1 151 710	47.1%	230 629	39.9%	52.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(3 443)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	(0)	900.0%	(100.0%)
Surplus/(Deficit) for the year	2 098 234	2 638 588	1 330 402		1 335 664		2 016 285		4 682 351		2 208 486		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	5 780 819	6 129 094	735 280	12.7%	1 156 925	20.0%	855 088	14.0%	2 747 293	44.8%	734 327	41.2%	16.4%
National Government	2 141 963	2 266 580	317 866	14.8%	415 380	19.4%	314 230	13.9%	1 047 476	46.2%	201 488	37.3%	56.0%
Provincial Government	93 653	180 214	21 957	23.4%	43 810	46.8%	38 467	21.3%	104 234	57.8%	29 110	62.8%	32.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	341	-	-	-	-	141	41.3%	141	41.3%	-	6.7%	(100.0%)
Transfers recognised - capital	2 235 615	2 447 135	339 823	15.2%	459 190	20.5%	352 838	14.4%	1 151 851	47.1%	230 598	39.9%	53.0%
Borrowing	2 603 490	2 529 240	321 658	12.4%	547 021	21.0%	408 523	16.2%	1 277 201	50.5%	381 059	43.3%	7.2%
Internally generated funds	891 702	1 084 326	58 482	6.6%	133 895	15.0%	80 242	7.4%	272 619	25.1%	110 544	37.6%	(27.4%)
Public contributions and donations	50 012	68 392	15 318	30.6%	16 818	33.6%	13 485	19.7%	45 621	66.7%	12 127	70.6%	11.2%
Capital Expenditure Standard Classification	5 780 819	6 129 094	735 280	12.7%	1 156 925	20.0%	855 088	14.0%	2 747 293	44.8%	734 327	41.2%	16.4%
Governance and Administration	536 234	538 893	29 387	5.5%	107 061	20.0%	108 269	20.1%	244 717	45.4%	87 589	35.6%	23.6%
Executive & Council	25 468	49 020	2 083	8.2%	4 485	17.6%	10 713	21.9%	17 281	35.3%	8 910	34.4%	20.2%
Budget & Treasury Office	14 495	15 750	1 352	9.3%	3 755	25.9%	908	5.8%	6 016	38.2%	4 216	47.8%	(78.5%)
Corporate Services	496 270	474 123	25 951	5.2%	98 821	19.9%	96 648	20.4%	221 420	46.7%	74 463	35.3%	29.8%
Community and Public Safety	797 058	898 393	93 758	11.8%	155 003	19.4%	134 433	15.0%	383 194	42.7%	149 417	40.8%	(10.0%)
Community & Social Services	65 945	100 512	19 720	29.9%	15 518	23.5%	17 322	17.2%	52 560	52.3%	16 105	45.9%	7.6%
Sport And Recreation	118 179	155 285	13 121	11.1%	24 114	20.4%	27 017	17.4%	64 252	41.4%	19 669	47.6%	37.4%
Public Safety	163 567	190 032	24 612	15.0%	34 343	21.0%	23 984	12.6%	82 940	43.6%	31 083	49.3%	(22.8%)
Housing	437 727	431 347	35 484	8.1%	78 150	17.9%	63 218	14.7%	176 851	41.0%	77 632	38.0%	(18.6%)
Health	11 640	21 218	822	7.1%	2 878	24.7%	2 892	13.6%	6 592	31.1%	4 928	50.2%	(41.3%)
Economic and Environmental Services	1 530 913	1 753 235	181 815	11.9%	394 174	25.7%	237 099	13.5%	813 088	46.4%	110 144	35.8%	115.3%
Planning and Development	124 796	60 521	9 520	7.6%	12 907	10.3%	17 514	28.9%	39 941	66.0%	7 602	46.0%	130.4%
Road Transport	1 395 549	1 675 510	172 144	12.3%	380 107	27.2%	216 761	12.9%	769 011	45.9%	102 377	35.5%	111.7%
Environmental Protection	10 567	17 204	152	1.4%	1 160	11.0%	2 824	16.4%	4 136	24.0%	165	41.6%	1 608.4%
Trading Services	2 916 115	2 938 072	430 321	14.8%	500 521	17.2%	374 955	12.8%	1 305 796	44.4%	387 177	47.0%	(3.2%)
Electricity	1 343 535	1 122 474	156 311	11.6%	174 402	13.0%	131 578	11.7%	462 291	41.2%	172 819	46.5%	(23.9%)
Water	576 954	853 749	101 336	17.6%	186 651	32.4%	118 099	13.8%	406 086	47.6%	123 202	52.0%	(4.1%)
Waste Water Management	698 711	691 744	136 879	19.6%	125 429	18.0%	96 137	13.9%	358 445	51.8%	64 216	42.6%	49.7%
Waste Management	296 915	270 105	35 794	12.1%	14 038	4.7%	29 142	10.8%	78 974	29.2%	26 940	45.9%	8.2%
Other	500	500	-	-	166	33.2%	331	66.3%	497	99.4%	-	12.0%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	31 619 691	32 483 701	8 890 506	28.1%	9 151 348	28.9%	9 324 704	28.7%	27 366 558	84.2%	9 034 298	84.7%	3.2%
Property rates, penalties and collection charges	6 440 048	6 471 517	1 612 915	25.0%	1 894 077	29.4%	1 689 713	26.1%	5 196 704	80.3%	1 544 020	79.2%	9.4%
Service charges	15 773 011	15 785 856	3 928 058	24.9%	4 021 054	25.5%	4 083 931	25.9%	12 033 042	76.2%	3 590 852	76.2%	13.7%
Other revenue	3 107 198	3 024 013	1 365 623	44.0%	1 503 538	48.4%	1 521 431	50.3%	4 390 593	145.2%	1 366 471	149.9%	11.3%
Government - operating	3 579 752	4 106 009	1 080 851	30.2%	692 899	19.4%	1 088 334	26.5%	2 862 084	69.7%	1 447 591	84.9%	(24.8%)
Government - capital	2 277 574	2 515 528	778 666	34.2%	920 812	40.4%	816 050	32.4%	2 515 528	100.0%	941 961	85.1%	(13.4%)
Interest	442 109	580 779	124 394	28.1%	118 967	26.9%	125 245	21.6%	368 607	63.5%	143 402	44.7%	(12.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 435 489)	(28 077 072)	(8 726 417)	31.8%	(7 247 807)	26.4%	(6 632 547)	23.6%	(22 606 772)	80.5%	(6 001 031)	81.8%	10.5%
Suppliers and employees	(26 548 109)	(27 373 994)	(8 542 984)	32.2%	(7 083 230)	26.7%	(6 452 050)	23.6%	(22 078 265)	80.7%	(5 816 304)	82.3%	10.9%
Finance charges	(887 380)	(703 079)	(183 433)	20.7%	(164 577)	18.5%	(180 497)	25.7%	(528 507)	75.2%	(184 727)	65.6%	(2.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 184 203	4 406 629	164 089	3.9%	1 903 541	45.5%	2 692 157	61.1%	4 759 786	108.0%	3 033 267	98.7%	(11.2%)
Cash Flow from Investing Activities													
Receipts	(90 797)	(107 917)	-	-	-	-	-	-	-	-	-	22.5%	-
Proceeds on disposal of PPE	74 669	74 669	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	4 955	3 766	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(170 422)	(186 352)	-	-	-	-	-	-	-	-	-	22.3%	-
Payments	(5 955 826)	(6 041 566)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(2 382 389)	39.4%	(639 855)	42.0%	(17.6%)
Capital assets	(5 955 826)	(6 041 566)	(817 358)	13.7%	(1 037 887)	17.4%	(527 145)	8.7%	(2 382 389)	39.4%	(639 855)	42.0%	(17.6%)
Net Cash from/(used) Investing Activities	(6 046 623)	(6 149 483)	(817 358)	13.5%	(1 037 887)	17.2%	(527 145)	8.6%	(2 382 389)	38.7%	(639 855)	39.2%	(17.6%)
Cash Flow from Financing Activities													
Receipts	2 040 724	27 226	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40 724	27 226	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(229 133)	80.2%	(88 055)	77.9%	-
Repayment of borrowing	(368 931)	(285 598)	(88 055)	23.9%	(53 023)	14.4%	(88 055)	30.8%	(229 133)	80.2%	(88 055)	77.9%	-
Net Cash from/(used) Financing Activities	1 671 793	(258 372)	(88 055)	(5.3%)	(53 023)	(3.2%)	(88 055)	34.1%	(229 133)	88.7%	(88 055)	(19.7%)	-
Net Increase/(Decrease) in cash held	(190 628)	(2 001 226)	(741 324)	388.9%	812 632	(426.3%)	2 076 957	(103.8%)	2 148 264	(107.3%)	2 305 356	(380.7%)	(9.9%)
Cash/cash equivalents at the year begin:	2 265 410	3 199 148	6 555 667	289.4%	5 814 343	256.7%	6 626 975	207.1%	6 555 667	204.9%	6 109 229	99.5%	8.5%
Cash/cash equivalents at the year end:	2 074 783	1 197 922	5 814 343	280.2%	6 626 975	319.4%	8 703 931	726.6%	8 703 931	726.6%	8 414 585	148.6%	3.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	424 397	17.3%	127 737	5.2%	48 561	2.0%	1 852 822	75.5%	2 453 519	33.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	686 960	71.1%	52 494	5.4%	12 443	1.3%	214 240	22.2%	966 136	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	477 690	31.8%	108 004	7.2%	37 661	2.5%	878 365	58.5%	1 501 721	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	191 518	17.2%	56 768	5.1%	22 205	2.0%	844 614	75.7%	1 115 105	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	78 563	17.4%	24 277	5.4%	13 282	2.9%	336 155	74.3%	452 277	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52 626	8.0%	10 287	1.6%	9 587	1.5%	584 095	89.0%	656 595	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	47 930	6.1%	21 234	2.7%	17 944	2.3%	697 771	88.9%	784 878	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(81 290)	14.4%	(32 041)	5.7%	(12 159)	2.2%	(437 280)	77.7%	(562 770)	(7.6%)	-	-	-	-
Total By Income Source	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	72 147	59.1%	22 692	18.6%	11 078	9.1%	16 099	13.2%	122 015	1.7%	-	-	-	-
Commercial	996 394	59.1%	88 160	5.2%	27 061	1.6%	573 997	34.1%	1 685 612	22.9%	-	-	-	-
Households	965 057	16.3%	303 897	5.1%	121 819	2.1%	4 539 928	76.5%	5 930 702	80.5%	-	-	-	-
Other	(155 203)	41.8%	(45 990)	12.4%	(10 432)	2.8%	(159 243)	42.9%	(370 867)	(5.0%)	-	-	-	-
Total By Customer Group	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	172 598	97.9%	10	-	55	-	3 614	2.1%	176 277	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	172 598	97.9%	10	-	55	-	3 614	2.1%	176 277	100.0%

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	252 214	254 584	69 386	27.5%	58 925	23.4%	58 304	22.9%	186 615	73.3%	61 185	73.5%	(4.7%)
Property rates	37 204	40 170	15 729	42.3%	7 292	19.6%	6 817	17.0%	29 838	74.3%	7 697	75.5%	(11.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	96 739	97 038	22 684	23.4%	22 421	23.2%	26 503	27.3%	71 608	73.8%	24 150	74.4%	9.7%
Service charges - water revenue	19 735	17 235	2 764	14.0%	4 051	20.5%	4 833	28.0%	11 648	67.6%	6 863	96.1%	(29.6%)
Service charges - sanitation revenue	13 914	13 890	3 352	24.1%	3 268	23.5%	3 187	22.9%	9 806	70.6%	3 756	73.6%	(15.2%)
Service charges - refuse revenue	13 865	13 897	3 427	24.7%	3 348	24.1%	3 291	23.7%	10 066	72.4%	3 858	72.8%	(14.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 468	3 642	965	21.6%	1 078	24.1%	1 198	32.9%	3 241	89.0%	897	67.6%	33.6%
Interest earned - external investments	699	1 049	260	37.1%	327	46.8%	210	20.0%	796	75.9%	184	103.2%	13.8%
Interest earned - outstanding debtors	2 538	2 788	690	27.2%	756	29.8%	843	30.2%	2 290	82.1%	705	88.9%	19.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 089	2 235	431	20.7%	469	22.4%	380	17.0%	1 280	57.3%	559	69.9%	(31.9%)
Licences and permits	1 829	1 915	483	26.4%	443	24.2%	406	21.2%	1 332	69.6%	480	83.3%	(15.5%)
Agency services	2 708	2 708	637	23.5%	1 245	46.0%	(236)	(8.7%)	1 645	60.8%	558	96.6%	(142.3%)
Transfers recognised - operational	50 788	52 355	17 254	34.0%	13 803	27.2%	10 352	19.8%	41 409	79.1%	10 859	74.2%	(4.7%)
Other own revenue	1 801	1 824	558	31.0%	388	21.6%	393	21.5%	1 339	73.4%	349	52.6%	12.4%
Gains on disposal of PPE	3 839	3 839	152	4.0%	36	.9%	129	3.3%	317	8.3%	269	3.7%	(52.1%)
Operating Expenditure	248 334	261 265	50 238	20.2%	52 604	21.2%	56 157	21.5%	158 999	60.9%	47 173	61.9%	19.0%
Employee related costs	92 755	92 692	19 558	21.1%	24 425	26.3%	22 217	24.0%	66 200	71.4%	18 989	70.2%	17.0%
Remuneration of councillors	6 150	6 094	1 344	21.9%	1 422	23.1%	1 650	27.1%	4 416	72.5%	1 229	64.0%	34.2%
Debt impairment	6 698	17 198	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 753	11 753	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 763	8 562	-	-	-	-	1 705	19.9%	1 705	19.9%	1 950	24.5%	(12.5%)
Bulk purchases	83 483	83 083	22 223	26.6%	18 575	22.3%	21 255	25.6%	62 054	74.7%	16 146	75.8%	31.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	121	121	-	-	-	-	-	-	-	-	5	4.2%	(100.0%)
Transfers and grants	975	975	209	21.4%	234	24.0%	478	49.0%	921	94.4%	220	74.8%	117.4%
Other expenditure	38 636	40 787	6 905	17.9%	7 948	20.6%	8 852	21.7%	23 705	58.1%	8 634	64.3%	2.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 880	(6 681)	19 148		6 321		2 147		27 616		14 011		
Transfers recognised - capital	24 980	26 084	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 860	19 403	19 148		6 321		2 147		27 616		14 011		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 860	19 403	19 148		6 321		2 147		27 616		14 011		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 860	19 403	19 148		6 321		2 147		27 616		14 011		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 860	19 403	19 148		6 321		2 147		27 616		14 011		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	29 770	30 478	2 684	9.0%	4 599	15.4%	4 711	15.5%	11 993	39.4%	9 464	40.8%	(50.2%)
National Government	24 716	24 716	2 648	10.7%	4 251	17.2%	3 979	16.1%	10 878	44.0%	8 541	58.6%	(53.4%)
Provincial Government	264	1 368	-	-	2	.6%	269	19.7%	271	19.8%	75	4.6%	258.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 980	26 084	2 648	10.6%	4 252	17.0%	4 248	16.3%	11 148	42.7%	8 616	55.4%	(50.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 790	4 393	36	.7%	346	7.2%	463	10.5%	845	19.2%	848	12.3%	(45.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 770	30 478	2 684	9.0%	4 599	15.4%	4 711	15.5%	11 993	39.4%	9 464	40.8%	(50.2%)
Governance and Administration	395	363	6	1.6%	237	60.0%	74	20.5%	318	87.6%	207	39.5%	(64.0%)
Executive & Council	150	98	6	4.3%	8	5.2%	34	34.2%	48	48.9%	137	33.4%	(75.6%)
Budget & Treasury Office	245	265	-	-	229	93.5%	-	-	229	86.4%	-	-	-
Corporate Services	-	-	-	-	(0)	-	41	-	41	-	69	55.2%	(40.9%)
Community and Public Safety	1 946	2 217	8	.4%	34	1.8%	330	14.9%	372	16.8%	1 330	27.9%	(75.2%)
Community & Social Services	279	523	8	2.9%	26	9.3%	10	1.9%	44	8.4%	140	1.7%	(92.9%)
Sport And Recreation	1 317	1 694	-	-	8	.6%	320	18.9%	328	19.4%	1 190	80.2%	(73.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	350	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 889	8 706	-	-	251	2.5%	1 363	15.7%	1 614	18.5%	3 004	45.3%	(54.6%)
Planning and Development	150	238	-	-	32	21.5%	60	25.2%	92	38.8%	-	-	(100.0%)
Road Transport	9 739	8 469	-	-	219	2.2%	1 303	15.4%	1 522	18.0%	3 004	45.3%	(56.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 540	19 192	2 669	15.2%	4 077	23.2%	2 943	15.3%	9 689	50.5%	4 924	50.2%	(40.2%)
Electricity	2 700	3 300	-	-	-	-	675	20.5%	675	20.5%	207	57.2%	225.9%
Water	9 050	9 080	466	5.2%	3 218	35.6%	2 067	22.8%	5 751	63.3%	1 312	66.2%	57.6%
Waste Water Management	3 890	4 680	2 203	56.6%	818	21.0%	166	3.5%	3 186	68.1%	3 405	44.4%	(95.1%)
Waste Management	1 900	2 132	-	-	42	2.2%	35	1.6%	77	3.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	260 134	260 875	87 243	33.5%	81 227	31.2%	71 973	27.6%	240 443	92.2%	71 984	95.6%	-
Property rates, penalties and collection charges	34 731	36 956	11 270	32.4%	9 919	28.6%	10 876	29.4%	32 065	86.8%	10 277	88.7%	5.8%
Service charges	134 667	130 695	41 665	30.9%	36 671	27.2%	40 206	30.8%	118 543	90.7%	37 995	96.7%	5.8%
Other revenue	11 900	11 309	3 073	25.8%	4 212	35.4%	2 141	18.9%	9 426	83.3%	2 845	105.2%	(24.7%)
Government - operating	50 788	52 355	22 065	43.4%	16 945	33.4%	13 298	25.4%	52 307	99.9%	14 322	97.3%	(7.2%)
Government - capital	24 980	26 084	8 220	32.9%	12 396	49.6%	4 400	16.9%	25 016	95.9%	5 656	86.5%	(22.2%)
Interest	3 068	3 475	950	31.0%	1 083	35.3%	1 053	30.3%	3 086	88.8%	889	454.2%	18.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 880)	(224 825)	(75 495)	34.6%	(65 663)	30.1%	(64 249)	28.6%	(205 407)	91.4%	(45 837)	86.5%	40.2%
Suppliers and employees	(213 531)	(220 525)	(75 286)	35.3%	(65 429)	30.6%	(62 066)	28.1%	(202 781)	92.0%	(45 617)	87.9%	36.1%
Finance charges	(3 375)	(3 326)	-	-	-	-	(1 705)	51.3%	(1 705)	51.3%	-	-	(100.0%)
Transfers and grants	(975)	(975)	(209)	21.4%	(234)	24.0%	(478)	49.0%	(921)	94.4%	(220)	130.1%	117.4%
Net Cash from/(used) Operating Activities	42 254	36 050	11 748	27.8%	15 564	36.8%	7 724	21.4%	35 036	97.2%	26 147	158.6%	(70.5%)
Cash Flow from Investing Activities													
Receipts	3 839	3 839	152	4.0%	36	.9%	129	3.3%	317	8.3%	-	.1%	(100.0%)
Proceeds on disposal of PPE	3 839	3 839	152	4.0%	36	.9%	129	3.3%	317	8.3%	-	.1%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 770)	(30 478)	(2 684)	9.0%	(4 599)	15.4%	(4 711)	15.5%	(11 993)	39.4%	(9 464)	51.2%	(50.2%)
Capital assets	(29 770)	(30 478)	(2 684)	9.0%	(4 599)	15.4%	(4 711)	15.5%	(11 993)	39.4%	(9 464)	51.2%	(50.2%)
Net Cash from/(used) Investing Activities	(25 931)	(26 639)	(2 531)	9.8%	(4 562)	17.6%	(4 582)	17.2%	(11 676)	43.8%	(9 464)	66.6%	(51.6%)
Cash Flow from Financing Activities													
Receipts	229	922	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	922	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 029)	(4 439)	-	-	-	-	-	-	-	-	(2 985)	49.6%	(100.0%)
Repayment of borrowing	(8 029)	(4 439)	-	-	-	-	-	-	-	-	(2 985)	49.6%	(100.0%)
Net Cash from/(used) Financing Activities	(7 800)	(3 518)	-	-	-	-	-	-	-	-	(2 985)	51.2%	(100.0%)
Net Increase/(Decrease) in cash held	8 522	5 893	9 217	108.1%	11 002	129.1%	3 142	53.3%	23 360	396.4%	13 697	(3 094.4%)	(77.1%)
Cash/cash equivalents at the year begin:	1 804	10 733	10 733	595.1%	19 949	1 106.1%	30 951	288.4%	10 733	100.0%	16 692	100.0%	85.4%
Cash/cash equivalents at the year end:	10 326	16 626	19 949	193.2%	30 951	299.7%	34 093	205.1%	34 093	205.1%	30 389	1 684.6%	12.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 836	16.9%	803	7.4%	515	4.7%	7 708	71.0%	10 861	17.8%	-	-	6 967	64.0%
Trade and Other Receivables from Exchange Transactions - Electricity	6 230	75.6%	1 206	14.6%	490	5.9%	313	3.8%	8 238	13.5%	2 580	31.3%	1 146	13.0%
Receivables from Non-exchange Transactions - Property Rates	2 144	28.5%	614	8.2%	280	3.7%	4 472	59.5%	7 510	12.3%	43	.6%	3 415	45.0%
Receivables from Exchange Transactions - Waste Water Management	1 183	10.4%	617	5.4%	458	4.0%	9 141	80.2%	11 399	18.6%	-	-	8 469	74.0%
Receivables from Exchange Transactions - Waste Management	1 097	11.3%	537	5.6%	402	4.2%	7 637	79.0%	9 673	15.8%	-	-	6 817	70.0%
Receivables from Exchange Transactions - Property Rental Debtors	10	6.8%	4	2.8%	4	2.4%	134	88.0%	153	.2%	-	-	348	227.0%
Interest on Arrear Debtor Accounts	310	4.0%	265	3.4%	238	3.1%	6 970	89.6%	7 782	12.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	623	11.2%	208	3.7%	194	3.5%	4 537	81.6%	5 561	9.1%	-	-	13 331	239.0%
Total By Income Source	13 433	22.0%	4 252	7.0%	2 581	4.2%	40 911	66.9%	61 177	100.0%	2 623	4.3%	40 493	66.0%
Debtors Age Analysis By Customer Group														
Organs of State	708	32.5%	33	1.5%	6	.3%	1 430	65.7%	2 178	3.6%	-	-	-	-
Commercial	894	54.0%	140	8.4%	82	5.0%	540	32.6%	1 656	2.7%	-	-	-	-
Households	9 645	20.0%	2 887	6.0%	1 791	3.7%	33 872	70.3%	48 196	78.8%	-	-	-	-
Other	2 185	23.9%	1 192	13.0%	701	7.7%	5 068	55.4%	9 147	15.0%	2 623	28.7%	40 493	442.0%
Total By Customer Group	13 433	22.0%	4 252	7.0%	2 581	4.2%	40 911	66.9%	61 177	100.0%	2 623	4.3%	40 493	66.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 849	100.0%	-	-	-	-	-	-	1 849	85.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	202	67.3%	79	26.2%	18	6.0%	2	.6%	300	13.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	5	100.0%	-	-	-	-	5	.3%
Total	2 051	95.2%	84	3.9%	18	.8%	2	.1%	2 155	100.0%

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3326

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	222 211	236 132	66 924	30.1%	58 383	26.3%	51 346	21.7%	176 653	74.8%	54 564	73.9%	(5.9%)
Property rates	35 901	33 753	9 331	26.0%	7 375	20.5%	7 599	22.5%	24 305	72.0%	6 876	71.1%	10.5%
Property rates - penalties and collection charges	900	1 600	-	-	-	-	1 175	73.4%	1 175	73.4%	-	-	(100.0%)
Service charges - electricity revenue	71 990	72 031	17 899	24.9%	16 277	22.6%	17 692	24.6%	51 869	72.0%	12 542	68.2%	41.1%
Service charges - water revenue	27 438	23 758	4 692	17.1%	5 833	21.3%	7 101	29.9%	17 625	74.2%	6 375	88.0%	11.4%
Service charges - sanitation revenue	7 283	8 384	2 056	28.2%	2 132	29.3%	1 901	22.7%	6 089	72.6%	1 665	74.8%	14.2%
Service charges - refuse revenue	6 283	6 430	1 704	27.1%	1 700	27.1%	1 706	26.5%	5 110	79.5%	1 577	77.0%	8.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 579	3 540	688	19.2%	1 197	33.4%	894	25.3%	2 779	78.5%	878	86.7%	1.9%
Interest earned - external investments	230	350	138	59.8%	91	39.4%	66	18.7%	294	83.9%	46	71.1%	43.6%
Interest earned - outstanding debtors	3 113	2 613	844	27.1%	880	28.3%	(429)	(16.4%)	1 295	49.5%	728	74.7%	(158.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 874	2 895	849	29.5%	321	11.2%	535	18.5%	1 706	58.9%	234	25.8%	128.4%
Licences and permits	962	961	430	44.6%	-	-	302	31.4%	732	76.1%	280	30.8%	8.0%
Agency services	1 382	1 382	583	42.2%	595	43.1%	14	1.0%	1 192	86.3%	426	114.6%	(96.7%)
Transfers recognised - operational	54 155	69 103	27 319	50.4%	18 689	34.5%	10 342	15.0%	56 350	81.5%	21 817	82.9%	(52.6%)
Other own revenue	2 121	5 332	392	18.5%	1 475	69.6%	2 405	45.1%	4 273	80.1%	530	77.7%	354.1%
Gains on disposal of PPE	4 000	4 000	-	-	1 817	45.4%	43	1.1%	1 861	46.5%	592	10.6%	(92.7%)
Operating Expenditure	221 469	242 691	63 490	28.7%	66 559	30.1%	48 687	20.1%	178 735	73.6%	67 478	66.2%	(27.8%)
Employee related costs	64 723	70 681	17 910	27.7%	19 236	29.7%	16 293	23.1%	53 439	75.6%	15 213	72.5%	7.1%
Remuneration of councillors	4 675	4 674	1 024	21.9%	1 057	22.6%	1 019	21.8%	3 101	66.3%	1 022	67.8%	(.3%)
Debt impairment	8 000	8 000	2 000	25.0%	2 000	25.0%	2 000	25.0%	6 000	75.0%	2 000	75.0%	-
Depreciation and asset impairment	16 000	16 000	3 746	23.4%	3 746	23.4%	3 746	23.4%	11 239	70.2%	3 312	64.3%	13.1%
Finance charges	4 820	-	3 284	68.1%	1 628	33.8%	1 631	-	6 543	-	2 086	109.6%	(21.8%)
Bulk purchases	60 692	60 820	19 789	32.6%	17 481	28.8%	13 877	22.8%	51 147	84.1%	25 736	80.7%	(46.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 559	82 516	15 736	25.2%	21 409	34.2%	10 121	12.3%	47 266	57.3%	18 108	46.0%	(44.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	742	(6 559)	3 435		(8 176)		2 659		(2 082)		(12 914)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	742	(6 559)	3 435		(8 176)		2 659		(2 082)		(12 914)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	742	(6 559)	3 435		(8 176)		2 659		(2 082)		(12 914)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	742	(6 559)	3 435		(8 176)		2 659		(2 082)		(12 914)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	742	(6 559)	3 435		(8 176)		2 659		(2 082)		(12 914)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	70 581	50 574	10 583	15.0%	9 586	13.6%	11 534	22.8%	31 703	62.7%	4 998	28.9%	130.8%
National Government	51 772	41 882	8 668	16.7%	7 526	14.5%	10 794	25.8%	26 988	64.4%	3 821	37.3%	182.5%
Provincial Government	5 449	2 887	-	-	850	15.6%	580	20.1%	1 431	49.6%	118	7.5%	392.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 221	44 769	8 668	15.1%	8 376	14.6%	11 374	25.4%	28 418	63.5%	3 939	35.6%	188.7%
Borrowing	11 580	3 093	1 513	13.1%	614	5.3%	124	4.0%	2 251	72.8%	362	4.8%	(65.6%)
Internally generated funds	1 780	2 711	402	22.6%	596	33.5%	35	1.3%	1 033	38.1%	697	48.9%	(95.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 581	50 574	10 583	15.0%	9 586	13.6%	11 534	22.8%	31 703	62.7%	4 998	28.9%	130.8%
Governance and Administration	2 211	1 104	402	18.2%	228	10.3%	41	3.7%	670	60.7%	50	28.8%	(18.6%)
Executive & Council	400	547	310	77.6%	130	32.4%	-	-	440	80.4%	15	6.0%	(100.0%)
Budget & Treasury Office	150	12	-	-	2	1.2%	10	85.4%	12	100.0%	-	6.3%	(100.0%)
Corporate Services	1 661	545	91	5.5%	96	5.8%	30	5.6%	218	40.0%	35	35.3%	(13.2%)
Community and Public Safety	9 004	10 824	2 505	27.8%	3 918	43.5%	1 631	15.1%	8 053	74.4%	1 036	61.7%	57.4%
Community & Social Services	9 004	10 824	2 505	27.8%	3 918	43.5%	1 631	15.1%	8 053	74.4%	854	47.3%	90.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	181	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 918	2 910	917	15.5%	276	4.7%	66	2.3%	1 259	43.3%	791	62.3%	(91.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 918	2 910	917	15.5%	276	4.7%	66	2.3%	1 259	43.3%	791	62.3%	(91.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 448	35 736	6 760	12.6%	5 164	9.7%	9 796	27.4%	21 720	60.8%	3 121	13.1%	213.9%
Electricity	12 500	3 550	-	-	793	6.3%	62	1.7%	854	24.1%	942	39.0%	(93.5%)
Water	14 280	5 500	1 025	7.2%	735	5.1%	329	6.0%	2 088	38.0%	1 801	11.6%	(81.8%)
Waste Water Management	25 168	25 186	5 076	20.2%	3 267	13.0%	9 406	37.3%	17 750	70.5%	378	4.1%	2 385.3%
Waste Management	1 500	1 500	659	43.9%	369	24.6%	-	-	1 028	68.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	263 693	257 474	74 625	28.3%	78 550	29.8%	57 637	22.4%	210 811	81.9%	68 987	77.9%	(16.5%)
Property rates, penalties and collection charges	34 961	30 906	8 214	23.5%	6 540	18.7%	4 799	15.5%	19 553	63.3%	6 376	71.3%	(24.7%)
Service charges	107 344	99 542	27 468	25.6%	25 369	23.6%	27 209	27.3%	80 046	80.4%	30 408	83.4%	(10.5%)
Other revenue	9 002	11 939	2 716	30.2%	5 673	63.0%	4 202	35.2%	12 591	105.5%	2 057	56.7%	104.2%
Government - operating	54 155	69 105	27 319	50.4%	21 349	39.4%	10 520	15.2%	59 188	85.6%	20 917	81.3%	(49.7%)
Government - capital	57 222	44 769	8 611	15.0%	19 374	33.9%	10 662	23.8%	38 647	86.3%	9 000	73.0%	18.5%
Interest	1 008	1 212	297	29.4%	244	24.2%	246	20.3%	787	64.9%	229	22.4%	7.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 698)	(209 427)	(70 430)	36.4%	(67 326)	34.8%	(44 782)	21.4%	(182 538)	87.2%	(51 083)	80.9%	(12.3%)
Suppliers and employees	(191 398)	(203 391)	(69 564)	36.3%	(65 698)	34.3%	(44 026)	21.6%	(179 288)	88.1%	(50 347)	81.8%	(12.6%)
Finance charges	(2 300)	(6 036)	(866)	37.7%	(1 628)	70.8%	(755)	12.5%	(3 250)	53.8%	(736)	38.0%	2.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 994	48 046	4 194	6.0%	11 224	16.0%	12 855	26.8%	28 273	58.8%	17 904	64.2%	(28.2%)
Cash Flow from Investing Activities													
Receipts	4 000	8 475	1 877	46.9%	1 750	43.7%	(2 673)	(31.5%)	954	11.3%	(6 848)	(137.6%)	(61.0%)
Proceeds on disposal of PPE	4 000	4 000	-	-	1 817	45.4%	9	.2%	1 826	45.7%	592	9.4%	(98.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	4 475	1 877	-	(68)	-	(2 682)	(59.9%)	(872)	(19.5%)	(7 440)	-	(64.0%)
Payments	(70 582)	(50 574)	(10 583)	15.0%	(9 586)	13.6%	(6 165)	12.2%	(26 334)	52.1%	(4 998)	28.9%	23.4%
Capital assets	(70 582)	(50 574)	(10 583)	15.0%	(9 586)	13.6%	(6 165)	12.2%	(26 334)	52.1%	(4 998)	28.9%	23.4%
Net Cash from/(used) Investing Activities	(66 582)	(42 099)	(8 706)	13.1%	(7 836)	11.8%	(8 838)	21.0%	(25 380)	60.3%	(11 846)	53.9%	(25.4%)
Cash Flow from Financing Activities													
Receipts	11 580	2 000	-	-	2 000	17.3%	-	-	2 000	100.0%	3 000	37.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 580	2 000	-	-	2 000	17.3%	-	-	2 000	100.0%	3 000	38.5%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 500)	(5 500)	(1 369)	24.9%	(1 027)	18.7%	(1 743)	31.7%	(4 139)	75.3%	(1 699)	85.7%	2.6%
Repayment of borrowing	(5 500)	(5 500)	(1 369)	24.9%	(1 027)	18.7%	(1 743)	31.7%	(4 139)	75.3%	(1 699)	85.7%	2.6%
Net Cash from/(used) Financing Activities	6 080	(3 500)	(1 369)	(22.5%)	973	16.0%	(1 743)	49.8%	(2 139)	61.1%	1 301	(10.9%)	(234.1%)
Net Increase/(Decrease) in cash held	9 493	2 448	(5 881)	(61.9%)	4 361	45.9%	2 274	92.9%	755	30.8%	7 359	169.4%	(69.1%)
Cash/cash equivalents at the year begin:	5 000	525	525	10.5%	(5 356)	(107.1%)	(995)	(189.5%)	525	100.0%	(3 046)	48.4%	(67.3%)
Cash/cash equivalents at the year end:	14 493	2 972	(5 356)	(37.0%)	(995)	(6.9%)	1 279	43.0%	1 279	43.0%	4 313	87.7%	(70.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 845	14.3%	1 388	7.0%	1 536	7.7%	14 185	71.1%	19 955	28.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 613	36.9%	1 467	11.7%	681	5.4%	5 750	46.0%	12 510	17.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 350	10.3%	1 418	6.2%	938	4.1%	18 219	79.5%	22 925	32.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	718	8.6%	548	6.5%	402	4.8%	6 727	80.1%	8 396	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	661	9.9%	445	6.7%	362	5.4%	5 217	78.0%	6 686	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.6%	0	1.0%	0	1.0%	9	97.4%	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(317)	96.9%	(69)	21.0%	(103)	31.4%	161	(49.3%)	(327)	(.5%)	-	-	-	-
Total By Income Source	10 870	15.5%	5 197	7.4%	3 817	5.4%	50 269	71.7%	70 154	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	547	38.5%	349	24.6%	75	5.3%	447	31.5%	1 418	2.0%	-	-	-	-
Commercial	5 190	18.4%	1 867	6.6%	988	3.5%	20 140	71.5%	28 186	40.2%	-	-	-	-
Households	4 893	12.5%	2 732	7.0%	2 629	6.7%	28 969	73.9%	39 223	55.9%	-	-	-	-
Other	241	18.2%	249	18.8%	125	9.4%	712	53.7%	1 326	1.9%	-	-	-	-
Total By Customer Group	10 870	15.5%	5 197	7.4%	3 817	5.4%	50 269	71.7%	70 154	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	893	47.5%	452	24.0%	537	28.5%	-	-	1 883	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	893	47.5%	452	24.0%	537	28.5%	-	-	1 883	100.0%

Contact Details

Municipal Manager	Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	251 749	285 424	70 131	27.9%	65 189	25.9%	99 033	34.7%	234 352	82.1%	61 075	78.3%	62.1%
Property rates	51 928	51 114	20 513	39.5%	10 584	20.4%	17 860	34.9%	48 957	95.8%	9 809	81.8%	82.1%
Property rates - penalties and collection charges	-	-	-		-		-		-		-		-
Service charges - electricity revenue	89 576	90 776	20 959	23.4%	22 262	24.9%	40 391	44.5%	83 612	92.1%	21 141	73.9%	91.1%
Service charges - water revenue	24 230	24 630	4 190	17.3%	6 377	26.3%	12 981	52.7%	23 549	95.6%	7 960	85.2%	63.1%
Service charges - sanitation revenue	9 558	9 858	2 541	26.6%	2 521	26.4%	4 304	43.7%	9 367	95.0%	2 560	78.4%	68.1%
Service charges - refuse revenue	15 798	16 468	4 163	26.4%	4 194	26.5%	7 191	43.7%	15 548	94.4%	4 113	76.4%	74.8%
Service charges - other	150	150	-		-		-		-		-		-
Rental of facilities and equipment	3 697	3 697	1 007	27.2%	1 525	41.3%	1 311	35.5%	3 843	104.0%	869	89.4%	50.9%
Interest earned - external investments	2 250	3 250	913	40.6%	1 006	44.7%	1 048	32.2%	2 967	91.3%	880	111.7%	19.1%
Interest earned - outstanding debtors	3 000	3 300	908	30.3%	911	30.4%	1 584	48.0%	3 403	103.1%	1 039	87.0%	52.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 107	4 107	262	6.4%	353	8.6%	180	4.4%	795	19.4%	536	26.3%	(66.5%)
Licences and permits	1 560	1 560	-	-	71	4.5%	317	20.4%	388	24.9%	-	-	(100.0%)
Agency services	2 041	2 041	484	23.7%	531	26.0%	619	30.4%	1 635	80.1%	514	78.1%	20.5%
Transfers recognised - operational	40 517	70 948	13 055	32.2%	14 084	34.8%	10 264	14.5%	37 404	52.7%	10 752	84.8%	(4.5%)
Other own revenue	3 337	3 525	1 135	34.0%	768	23.0%	982	27.9%	2 885	81.9%	903	73.9%	8.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 226	290 483	56 095	21.7%	70 454	27.3%	58 674	20.2%	185 223	63.8%	48 924	68.8%	19.9%
Employee related costs	97 727	98 083	22 101	22.6%	26 639	27.3%	22 589	23.0%	71 328	72.7%	20 431	71.8%	10.6%
Remuneration of councillors	5 274	3 702	1 261	23.9%	1 281	24.3%	1 464	39.5%	4 006	108.2%	1 181	72.6%	24.0%
Debt impairment	3 820	4 523	956	25.0%	956	25.0%	1 236	27.3%	3 147	69.6%	3 143	80.2%	(60.7%)
Depreciation and asset impairment	17 944	18 039	4 531	25.2%	4 441	24.8%	4 524	25.1%	13 496	74.8%	2 728	73.9%	65.9%
Finance charges	10 893	11 720	492	4.5%	3 253	29.9%	857	7.3%	4 602	39.3%	1 768	62.4%	(51.5%)
Bulk purchases	72 292	72 392	16 164	22.4%	20 329	28.1%	17 449	24.1%	53 941	74.5%	10 183	68.0%	71.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 331	3 331	979	29.4%	563	16.9%	929	27.9%	2 472	74.2%	939	69.2%	(1.1%)
Other expenditure	46 945	78 693	9 612	20.5%	12 993	27.7%	9 625	12.2%	32 230	41.0%	8 551	62.0%	12.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 477)	(5 060)	14 036		(5 265)		40 359		49 130		12 152		
Transfers recognised - capital	55 301	30 909	-	-	2 460	4.4%	3 285	10.6%	5 745	18.6%	5 576	27.3%	(41.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 824	25 850	14 036		(2 806)		43 644		54 875		17 727		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 824	25 850	14 036		(2 806)		43 644		54 875		17 727		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 824	25 850	14 036		(2 806)		43 644		54 875		17 727		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 824	25 850	14 036		(2 806)		43 644		54 875		17 727		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	69 200	44 924	333	.5%	21 973	31.8%	9 261	20.6%	31 566	70.3%	1 651	24.1%	461.1%
National Government	16 146	19 987	60	.4%	3 568	22.1%	4 290	21.5%	7 917	39.6%	2 215	20.2%	93.7%
Provincial Government	39 155	10 838	-	-	15 447	39.5%	2 696	24.9%	18 143	167.4%	(2 395)	70.1%	(212.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 301	30 826	60	.1%	19 015	34.4%	6 986	22.7%	26 060	84.5%	(181)	22.1%	(3 962.5%)
Borrowing	6 130	6 130	9	.1%	947	15.4%	1 747	28.5%	2 702	44.1%	83	11.9%	1 999.3%
Internally generated funds	7 769	7 885	264	3.4%	2 011	25.9%	528	6.7%	2 804	35.6%	1 748	42.2%	(69.8%)
Public contributions and donations	-	83	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	69 200	44 924	333	.5%	21 973	31.8%	9 261	20.6%	31 566	70.3%	1 651	24.1%	461.1%
Governance and Administration	3 143	2 640	93	3.0%	1 166	37.1%	13	.5%	1 273	48.2%	331	24.5%	(96.1%)
Executive & Council	84	84	3	3.1%	-	-	-	-	3	3.1%	8	8.9%	(100.0%)
Budget & Treasury Office	830	830	2	.2%	23	2.7%	-	-	24	2.9%	6	5.5%	(100.0%)
Corporate Services	2 229	1 726	89	4.0%	1 144	51.3%	13	.8%	1 246	72.2%	317	31.8%	(95.9%)
Community and Public Safety	42 976	14 774	76	.2%	15 904	37.0%	3 814	25.8%	19 794	134.0%	(1 805)	39.2%	(311.3%)
Community & Social Services	719	3 211	-	-	109	15.2%	90	2.8%	200	6.2%	369	57.6%	(75.5%)
Sport And Recreation	2 687	969	72	2.7%	459	17.1%	921	95.0%	1 453	149.9%	73	16.1%	1 156.2%
Public Safety	1 020	360	4	.3%	78	7.7%	197	54.6%	279	77.4%	437	85.7%	(55.0%)
Housing	38 550	10 233	-	-	15 257	39.6%	2 606	25.5%	17 862	174.6%	(2 685)	96.2%	(197.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 430	4 390	94	2.1%	1 047	23.6%	1 549	35.3%	2 690	61.3%	121	12.4%	1 179.3%
Planning and Development	50	65	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 380	4 325	94	2.2%	1 047	23.9%	1 549	35.8%	2 690	62.2%	121	12.5%	1 179.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 651	23 120	69	.4%	3 856	20.7%	3 885	16.8%	7 811	33.8%	3 004	23.6%	29.4%
Electricity	5 690	5 690	14	.2%	305	5.4%	725	12.7%	1 044	18.3%	975	60.5%	(25.7%)
Water	10 878	12 868	34	.3%	3 096	28.5%	2 456	19.1%	5 586	43.4%	1 991	15.6%	23.4%
Waste Water Management	1 446	3 925	19	1.3%	387	26.8%	525	13.4%	931	23.7%	38	11.1%	1 282.7%
Waste Management	637	637	2	.3%	68	10.6%	180	28.2%	250	39.2%	-	3.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	300 209	314 582	91 157	30.4%	85 131	28.4%	86 599	27.5%	262 888	83.6%	72 591	82.9%	19.3%
Property rates, penalties and collection charges	51 928	51 114	15 772	30.4%	12 161	23.4%	10 139	19.8%	38 072	74.5%	9 885	65.5%	2.6%
Service charges	137 568	144 875	37 367	27.2%	36 901	26.8%	40 836	28.2%	115 103	79.5%	37 893	85.9%	7.8%
Other revenue	12 645	10 500	8 406	66.5%	8 127	64.3%	12 388	118.0%	28 921	275.4%	8 751	212.2%	41.6%
Government - operating	40 517	70 648	16 969	41.9%	11 124	27.5%	11 163	15.8%	39 256	55.6%	9 883	94.7%	13.0%
Government - capital	55 301	30 826	12 338	22.3%	16 436	29.7%	11 499	37.3%	40 273	130.6%	5 827	48.3%	97.4%
Interest	2 250	6 620	305	13.6%	383	17.0%	575	8.7%	1 263	19.1%	353	26.3%	62.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 282)	(235 443)	(77 990)	29.0%	(83 551)	31.0%	(86 597)	36.8%	(248 137)	105.4%	(51 128)	81.8%	69.4%
Suppliers and employees	(255 058)	(228 182)	(77 010)	30.2%	(80 271)	31.5%	(85 635)	37.5%	(242 917)	106.5%	(50 189)	83.2%	70.6%
Finance charges	(10 893)	(3 930)	-	-	(2 717)	24.9%	(33)	.8%	(2 749)	70.0%	-	43.7%	(100.0%)
Transfers and grants	(3 331)	(3 331)	(979)	29.4%	(563)	16.9%	(929)	27.9%	(2 472)	74.2%	(939)	69.2%	(1.1%)
Net Cash from/(used) Operating Activities	30 927	79 140	13 167	42.6%	1 581	5.1%	2	-	14 750	18.6%	21 464	87.6%	(100.0%)
Cash Flow from Investing Activities													
Receipts	851	(151)	-	-	-	-	20 342	(13 511.8%)	20 342	(13 511.8%)	(20 000)	(922.8%)	(201.7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	851	(151)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	20 342	-	20 342	-	(20 000)	-	(201.7%)
Payments	(30 750)	(44 924)	(333)	1.1%	(6 716)	21.8%	(9 261)	20.6%	(16 310)	36.3%	(2 939)	28.1%	215.1%
Capital assets	(30 750)	(44 924)	(333)	1.1%	(6 716)	21.8%	(9 261)	20.6%	(16 310)	36.3%	(2 939)	28.1%	215.1%
Net Cash from/(used) Investing Activities	(29 899)	(45 074)	(333)	1.1%	(6 716)	22.5%	11 081	(24.6%)	4 032	(8.9%)	(22 939)	97.1%	(148.3%)
Cash Flow from Financing Activities													
Receipts	6 266	6 238	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 130	6 130	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	136	108	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 465)	(12 820)	(177)	7.2%	(1 429)	58.0%	(189)	1.5%	(1 796)	14.0%	-	31.3%	(100.0%)
Repayment of borrowing	(2 465)	(12 820)	(177)	7.2%	(1 429)	58.0%	(189)	1.5%	(1 796)	14.0%	-	31.3%	(100.0%)
Net Cash from/(used) Financing Activities	3 800	(6 582)	(177)	(4.7%)	(1 429)	(37.6%)	(189)	2.9%	(1 796)	27.3%	-	(187.4%)	(100.0%)
Net Increase/(Decrease) in cash held	4 829	27 483	12 657	262.1%	(6 565)	(136.0%)	10 894	39.6%	16 986	61.8%	(1 475)	63.9%	(838.6%)
Cash/cash equivalents at the year begin:	37 799	42 627	48 344	127.9%	61 002	161.4%	54 436	127.7%	48 344	113.4%	48 891	191.9%	11.3%
Cash/cash equivalents at the year end:	42 627	70 110	61 002	143.1%	54 436	127.7%	65 330	93.2%	65 330	93.2%	47 416	121.5%	37.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 958	33.7%	1 090	9.3%	742	6.3%	5 940	50.6%	11 730	15.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 214	56.0%	952	7.4%	372	2.9%	4 346	33.7%	12 884	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 402	21.9%	1 487	9.6%	706	4.5%	9 935	64.0%	15 530	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	947	12.1%	543	7.0%	354	4.5%	5 969	76.4%	7 813	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 607	13.9%	1 015	8.8%	544	4.7%	8 381	72.6%	11 546	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	9.7%	2	5.4%	1	4.6%	26	80.3%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	238	100.0%	238	.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	339	2.1%	(174)	(1.1%)	64	.4%	15 844	98.6%	16 073	21.2%	-	-	-	-
Total By Income Source	17 470	23.0%	4 915	6.5%	2 783	3.7%	50 679	66.8%	75 847	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(12)	(.8%)	286	18.5%	38	2.4%	1 232	79.8%	1 543	2.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	17 482	23.5%	4 629	6.2%	2 746	3.7%	49 447	66.5%	74 304	98.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 470	23.0%	4 915	6.5%	2 783	3.7%	50 679	66.8%	75 847	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	100.0%	-	-	-	-	-	-	195	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	195	100.0%	-	-	-	-	-	-	195	100.0%

Contact Details

Municipal Manager	Adv H Linde	022 913 6000
Financial Manager	JA van Niekerk	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	837 400	867 009	225 907	27.0%	199 818	23.9%	201 319	23.2%	627 044	72.3%	173 707	76.6%	15.9%
Property rates	156 198	172 485	59 983	38.4%	37 078	23.7%	35 696	20.7%	132 757	77.0%	27 631	83.0%	29.2%
Property rates - penalties and collection charges	3 500	3 000	671	19.2%	614	17.5%	656	21.9%	1 941	64.7%	703	59.2%	(6.7%)
Service charges - electricity revenue	291 858	286 057	71 793	24.6%	66 493	22.8%	68 431	23.9%	206 718	72.3%	42 967	70.4%	59.3%
Service charges - water revenue	113 597	111 570	26 457	23.3%	29 465	25.9%	33 974	30.5%	89 895	80.6%	32 721	83.3%	3.9%
Service charges - sanitation revenue	51 161	50 079	12 751	24.9%	11 723	22.9%	11 609	23.2%	36 083	72.1%	25 355	71.1%	(54.2%)
Service charges - refuse revenue	46 925	46 606	11 696	24.9%	11 858	25.3%	11 917	25.6%	35 472	76.1%	10 401	77.0%	14.6%
Service charges - other	-	-	-		-		-		-		0		(100.0%)
Rental of facilities and equipment	13 623	13 142	3 450	25.3%	4 440	32.6%	3 996	30.4%	11 887	90.4%	3 468	81.2%	15.2%
Interest earned - external investments	21 000	28 900	7 003	33.3%	7 951	37.9%	8 316	28.8%	23 270	80.5%	7 282	82.3%	14.2%
Interest earned - outstanding debtors	5 778	6 689	1 702	29.4%	1 736	30.0%	1 926	28.8%	5 363	80.2%	1 225	62.6%	57.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 018	4 035	630	20.9%	1 545	51.2%	2 315	57.4%	4 489	111.3%	540	54.1%	328.3%
Licences and permits	1 323	1 185	283	21.4%	250	18.9%	391	33.0%	924	78.0%	299	68.8%	30.9%
Agency services	3 780	4 200	914	24.2%	1 171	31.0%	1 107	26.4%	3 192	76.0%	1 000	82.7%	10.7%
Transfers recognised - operational	112 111	123 900	24 276	21.7%	20 768	18.5%	16 794	13.6%	61 838	49.9%	14 672	74.7%	14.5%
Other own revenue	13 527	14 673	4 298	31.8%	4 222	31.2%	3 167	21.6%	11 688	79.7%	5 439	110.7%	(41.8%)
Gains on disposal of PPE	-	489	-	-	504	-	1 025	209.6%	1 528	312.6%	2	-	46 474.3%
Operating Expenditure	927 016	937 065	179 633	19.4%	202 045	21.8%	197 951	21.1%	579 629	61.9%	170 433	62.1%	16.1%
Employee related costs	267 938	272 554	60 575	22.6%	74 498	27.8%	64 755	23.8%	199 828	73.3%	59 846	70.0%	8.2%
Remuneration of councillors	9 615	9 512	2 158	22.4%	2 158	22.4%	2 505	26.3%	6 821	71.7%	2 041	68.4%	22.7%
Debt impairment	22 083	22 571	5 521	25.0%	5 521	25.0%	5 643	25.0%	16 684	73.9%	8 435	71.3%	(33.1%)
Depreciation and asset impairment	128 977	128 977	26 445	20.5%	26 692	20.7%	27 096	21.0%	80 233	62.2%	23 746	56.7%	14.1%
Finance charges	24 016	18 530	6 002	25.0%	3 356	14.0%	4 383	23.7%	13 741	74.2%	4 924	76.7%	(11.0%)
Bulk purchases	274 847	277 558	59 900	21.8%	55 897	20.3%	62 597	22.6%	178 394	64.3%	49 592	63.7%	26.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	3 630	-	-	-	-	2 216	61.0%	2 216	61.0%	-	-	(100.0%)
Transfers and grants	2 215	2 215	-	-	738	33.3%	738	33.3%	1 477	66.7%	703	66.7%	5.0%
Other expenditure	197 325	201 337	19 008	9.6%	33 060	16.8%	27 974	13.9%	80 042	39.8%	21 137	47.8%	32.3%
Loss on disposal of PPE	-	181	24	-	124	-	44	24.2%	192	106.2%	8	102.8%	417.6%
Surplus/(Deficit)	(89 616)	(70 055)	46 274		(2 228)		3 369		47 415		3 274		
Transfers recognised - capital	31 208	73 899	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 347)	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 755)	3 844	46 274		(2 228)		3 369		47 415		3 274		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(64 755)	3 844	46 274		(2 228)		3 369		47 415		3 274		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 755)	3 844	46 274		(2 228)		3 369		47 415		3 274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 755)	3 844	46 274		(2 228)		3 369		47 415		3 274		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	199 537	215 809	20 661	10.4%	22 908	11.5%	52 363	24.3%	95 932	44.5%	29 109	48.8%	79.9%
National Government	20 178	20 778	4 088	20.3%	5 546	27.5%	2 006	9.7%	11 640	56.0%	6 210	49.4%	(67.7%)
Provincial Government	11 030	44 523	931	8.4%	546	5.0%	30 625	68.8%	32 102	72.1%	4 826	53.7%	534.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	311	-	-	92	-	-	-	92	29.7%	6 845	-	(100.0%)
Transfers recognised - capital	31 208	65 612	5 019	16.1%	6 184	19.8%	32 631	49.7%	43 834	66.8%	17 881	67.5%	82.5%
Borrowing	47 060	42 252	306	.7%	1 960	4.2%	6 191	14.7%	8 457	20.0%	(1 816)	(71.1%)	(440.9%)
Internally generated funds	114 922	99 348	15 336	13.3%	14 629	12.7%	9 769	9.8%	39 734	40.0%	12 175	42.4%	(19.8%)
Public contributions and donations	6 347	8 598	-	-	135	2.1%	3 772	43.9%	3 907	45.4%	869	372.7%	334.1%
Capital Expenditure Standard Classification	199 537	215 809	20 661	10.4%	22 908	11.5%	52 363	24.3%	95 932	44.5%	29 109	48.8%	79.9%
Governance and Administration	33 339	56 281	894	2.7%	2 355	7.1%	31 524	56.0%	34 773	61.8%	1 777	74.6%	1 674.5%
Executive & Council	10	335	-	-	5	48.4%	28	8.3%	33	9.9%	4	71.0%	665.1%
Budget & Treasury Office	822	912	9	1.1%	53	6.5%	277	30.4%	340	37.3%	245	36.1%	13.3%
Corporate Services	32 506	55 033	885	2.7%	2 296	7.1%	31 219	56.7%	34 400	62.5%	1 528	77.0%	1 943.2%
Community and Public Safety	44 964	39 144	2 659	5.9%	5 674	12.6%	6 462	16.5%	14 795	37.8%	3 902	39.8%	65.6%
Community & Social Services	2 535	2 927	33	1.3%	306	12.1%	582	19.9%	921	31.5%	201	20.3%	190.3%
Sport And Recreation	38 161	32 802	2 476	6.5%	5 092	13.3%	5 024	15.3%	12 592	38.4%	3 367	38.3%	49.2%
Public Safety	4 168	3 314	150	3.6%	276	6.6%	768	23.2%	1 194	36.0%	334	58.0%	129.6%
Housing	100	100	-	-	-	-	88	88.0%	88	88.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 155	54 432	7 452	15.2%	5 491	11.2%	6 254	11.5%	19 197	35.3%	9 682	55.7%	(35.4%)
Planning and Development	994	1 069	874	87.9%	153	15.4%	6	.6%	1 032	96.6%	(306)	61.3%	(102.0%)
Road Transport	48 161	53 363	6 578	13.7%	5 339	11.1%	6 248	11.7%	18 165	34.0%	9 988	55.5%	(37.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 080	65 953	9 657	13.4%	9 388	13.0%	8 122	12.3%	27 167	41.2%	13 748	38.9%	(40.9%)
Electricity	26 110	22 358	1 495	5.7%	4 545	17.4%	5 008	22.4%	11 047	49.4%	6 132	40.5%	(18.3%)
Water	6 066	6 833	288	4.8%	1 576	26.0%	76	1.1%	1 940	28.4%	3 663	48.3%	(97.9%)
Waste Water Management	32 654	30 357	6 755	20.7%	1 974	6.0%	1 868	6.2%	10 596	34.9%	2 864	31.7%	(34.8%)
Waste Management	7 250	6 405	1 119	15.4%	1 295	17.9%	1 170	18.3%	3 584	56.0%	1 088	25.8%	7.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	849 822	942 691	239 606	28.2%	245 154	28.8%	285 909	30.3%	770 669	81.8%	210 345	80.8%	35.9%
Property rates, penalties and collection charges	153 310	170 216	54 582	35.6%	44 905	29.3%	37 977	22.3%	137 464	80.8%	29 478	64.7%	28.8%
Service charges	483 399	485 347	119 225	24.7%	121 610	25.2%	124 700	25.7%	365 535	75.3%	116 896	81.3%	6.7%
Other revenue	43 247	63 798	18 338	42.4%	22 971	53.1%	36 249	56.8%	77 557	121.6%	24 145	114.8%	50.1%
Government - operating	112 111	123 900	32 145	28.7%	33 428	29.8%	31 947	25.8%	97 520	78.7%	17 017	61.4%	87.7%
Government - capital	31 208	65 042	8 759	28.1%	12 796	41.0%	44 924	69.1%	66 479	102.2%	14 968	117.9%	200.1%
Interest	26 547	34 388	6 557	24.7%	9 444	35.6%	10 113	29.4%	26 114	75.9%	7 841	74.1%	29.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(701 038)	(769 302)	(190 500)	27.2%	(211 187)	30.1%	(192 207)	25.0%	(593 894)	77.2%	(160 850)	78.5%	19.5%
Suppliers and employees	(689 033)	(762 772)	(190 496)	27.6%	(208 197)	30.2%	(191 465)	25.1%	(590 158)	77.4%	(160 135)	78.7%	19.6%
Finance charges	(9 790)	(4 315)	(5)	-	(2 251)	23.0%	(4)	.1%	(2 259)	52.4%	(12)	52.8%	(70.4%)
Transfers and grants	(2 215)	(2 215)	-	-	(738)	33.3%	(738)	33.3%	(1 477)	66.7%	(703)	66.7%	5.0%
Net Cash from/(used) Operating Activities	148 785	173 389	49 106	33.0%	33 967	22.8%	93 703	54.0%	176 776	102.0%	49 495	90.5%	89.3%
Cash Flow from Investing Activities													
Receipts	-	6 050	1 331	-	1 623	-	-	-	2 955	48.8%	662	-	(100.0%)
Proceeds on disposal of PPE	-	6 050	1 331	-	1 623	-	-	-	2 955	48.8%	662	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 607)	(204 563)	(19 923)	11.7%	(20 179)	11.9%	(48 637)	23.8%	(88 739)	43.4%	(24 609)	53.6%	97.6%
Capital assets	(169 607)	(204 563)	(19 923)	11.7%	(20 179)	11.9%	(48 637)	23.8%	(88 739)	43.4%	(24 609)	53.6%	97.6%
Net Cash from/(used) Investing Activities	(169 607)	(198 513)	(18 592)	11.0%	(18 555)	10.9%	(48 637)	24.5%	(85 785)	43.2%	(23 947)	53.3%	103.1%
Cash Flow from Financing Activities													
Receipts	48 510	48 510	369	.8%	430	.9%	173	.4%	972	2.0%	356	81.9%	(51.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	47 060	47 060	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 450	1 450	369	25.5%	430	29.7%	173	11.9%	972	67.1%	356	-	(51.6%)
Payments	(8 686)	(7 600)	(14)	.2%	(3 602)	41.5%	-	-	(3 616)	47.6%	(13)	49.9%	(100.0%)
Repayment of borrowing	(8 686)	(7 600)	(14)	.2%	(3 602)	41.5%	-	-	(3 616)	47.6%	(13)	49.9%	(100.0%)
Net Cash from/(used) Financing Activities	39 824	40 910	355	.9%	(3 172)	(8.0%)	173	.4%	(2 644)	(6.5%)	343	44.9%	(49.7%)
Net Increase/(Decrease) in cash held	19 001	15 786	30 869	162.5%	12 240	64.4%	45 238	286.6%	88 347	559.6%	25 891	(51.8%)	74.7%
Cash/cash equivalents at the year begin:	365 000	395 599	395 599	108.4%	426 468	116.8%	438 708	110.9%	395 599	100.0%	423 274	100.0%	3.6%
Cash/cash equivalents at the year end:	384 001	411 386	426 468	111.1%	438 708	114.2%	483 946	117.6%	483 946	117.6%	449 164	123.1%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 685	33.4%	1 146	2.8%	921	2.2%	25 205	61.5%	40 957	25.0%	1 625	4.0%	(400)	(1.0%)
Trade and Other Receivables from Exchange Transactions - Electricity	18 700	90.0%	172	.8%	152	.7%	1 761	8.5%	20 785	12.7%	123	.6%	(208)	(1.0%)
Receivables from Non-exchange Transactions - Property Rates	12 455	35.6%	1 032	3.0%	862	2.5%	20 616	59.0%	34 965	21.3%	255	.7%	(464)	(1.0%)
Receivables from Exchange Transactions - Waste Water Management	4 916	22.7%	632	2.9%	594	2.7%	15 525	71.7%	21 667	13.2%	522	2.4%	(249)	(1.0%)
Receivables from Exchange Transactions - Waste Management	4 818	22.3%	601	2.8%	643	3.0%	15 587	72.0%	21 649	13.2%	806	3.7%	(219)	(1.0%)
Receivables from Exchange Transactions - Property Rental Debtors	21	.7%	7	.2%	7	.2%	2 941	98.8%	2 976	1.8%	1 376	46.2%	(124)	(4.0%)
Interest on Arrear Debtor Accounts	49	.2%	62	.3%	81	.3%	23 745	99.2%	23 937	14.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 313)	225.9%	135	(4.8%)	70	(2.5%)	3 313	(118.5%)	(2 795)	(1.7%)	413	(14.8%)	(50)	1.0%
Total By Income Source	48 329	29.4%	3 789	2.3%	3 329	2.0%	108 693	66.2%	164 141	100.0%	5 121	3.1%	(1 714)	(1.0%)
Debtors Age Analysis By Customer Group														
Organs of State	2 327	54.4%	28	.7%	114	2.7%	1 806	42.2%	4 276	2.6%	-	-	-	-
Commercial	12 767	43.9%	841	2.9%	625	2.1%	14 867	51.1%	29 100	17.7%	-	-	-	-
Households	33 225	25.4%	2 915	2.2%	2 585	2.0%	91 854	70.3%	130 580	79.6%	-	-	-	-
Other	11	5.8%	5	2.6%	4	2.3%	165	89.3%	185	.1%	5 121	2 762.1%	(1 714)	(924.0%)
Total By Customer Group	48 329	29.4%	3 789	2.3%	3 329	2.0%	108 693	66.2%	164 141	100.0%	5 121	3.1%	(1 714)	(1.0%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 573	97.9%	93	1.6%	26	.5%	2	-	5 694	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 573	97.9%	93	1.6%	26	.5%	2	-	5 694	100.0%

Contact Details

Municipal Manager	Mr Louis Scheepers	022 701 7098
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	496 737	530 533	134 268	27.0%	124 732	25.1%	118 600	22.4%	377 600	71.2%	112 384	70.3%	5.5%
Property rates	78 939	78 932	24 953	31.6%	19 101	24.2%	18 447	23.4%	62 500	79.2%	16 795	79.4%	9.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	208 754	57 605	27.6%	52 690	25.2%	53 625	25.7%	163 921	78.5%	45 949	74.1%	16.7%
Service charges - water revenue	41 620	41 696	7 916	19.0%	11 891	28.6%	12 908	31.0%	32 716	78.5%	12 615	84.8%	2.3%
Service charges - sanitation revenue	25 137	25 137	6 811	27.1%	6 645	26.4%	6 583	26.2%	20 038	79.7%	5 881	86.2%	11.9%
Service charges - refuse revenue	17 610	17 610	5 048	28.7%	4 918	27.9%	4 890	27.8%	14 856	84.4%	4 433	83.1%	10.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	3 349	751	22.4%	1 424	42.5%	1 001	29.9%	3 176	94.8%	1 006	90.7%	(.5%)
Interest earned - external investments	8 300	17 800	43	.5%	116	1.4%	102	.6%	261	1.5%	3 975	41.5%	(97.4%)
Interest earned - outstanding debtors	1 376	1 376	375	27.2%	414	30.1%	484	35.1%	1 273	92.5%	405	97.5%	19.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	25 735	25 735	1 247	4.8%	1 224	4.8%	1 029	4.0%	3 500	13.6%	1 768	21.1%	(41.8%)
Licences and permits	3 273	3 273	953	29.1%	921	28.1%	985	30.1%	2 859	87.3%	906	89.9%	8.7%
Agency services	2 799	2 799	886	31.7%	888	31.7%	862	30.8%	2 636	94.2%	780	89.0%	10.5%
Transfers recognised - operational	62 706	87 983	21 572	34.4%	17 257	27.5%	12 943	14.7%	51 772	58.8%	11 671	48.0%	10.9%
Other own revenue	16 868	15 888	3 637	21.6%	5 016	29.7%	4 445	28.0%	13 098	82.4%	4 087	102.5%	8.8%
Gains on disposal of PPE	200	200	2 470	1 235.2%	2 226	1 113.2%	297	148.3%	4 993	2 496.7%	2 113	2 706.7%	(86.0%)
Operating Expenditure	565 108	593 012	114 518	20.3%	139 726	24.7%	126 604	21.3%	380 848	64.2%	100 457	60.0%	26.0%
Employee related costs	156 706	159 372	32 478	20.7%	40 098	25.6%	34 184	21.4%	106 761	67.0%	30 597	65.5%	11.7%
Remuneration of councillors	9 530	9 530	2 050	21.5%	2 050	21.5%	2 382	25.0%	6 483	68.0%	1 941	68.6%	22.7%
Debt impairment	34 381	31 013	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	78 876	78 876	19 126	24.2%	19 126	24.2%	19 126	24.2%	57 379	72.7%	18 702	73.2%	2.3%
Finance charges	20 199	14 501	4	-	7 229	35.8%	6	-	7 239	49.9%	7	50.8%	(25.5%)
Bulk purchases	187 316	189 384	42 393	22.6%	45 005	24.0%	42 596	22.5%	129 993	68.6%	34 731	66.8%	22.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 660	3 660	805	22.0%	939	25.7%	935	25.5%	2 679	73.2%	917	71.1%	2.0%
Transfers and grants	2 137	2 137	622	29.1%	629	29.4%	224	10.5%	1 475	69.0%	90	74.2%	148.6%
Other expenditure	70 158	102 396	17 038	24.3%	24 650	35.1%	27 151	26.5%	68 839	67.2%	13 472	49.4%	101.5%
Loss on disposal of PPE	2 144	2 144	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 371)	(62 479)	19 750		(14 994)		(8 005)		(3 249)		11 927		
Transfers recognised - capital	53 484	54 438	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 887)	(8 041)	19 750		(14 994)		(8 005)		(3 249)		11 927		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 887)	(8 041)	19 750		(14 994)		(8 005)		(3 249)		11 927		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 887)	(8 041)	19 750		(14 994)		(8 005)		(3 249)		11 927		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 887)	(8 041)	19 750		(14 994)		(8 005)		(3 249)		11 927		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	92 885	83 701	5 793	6.2%	20 192	21.7%	19 561	23.4%	45 546	54.4%	19 828	48.1%	(1.4%)
National Government	20 709	20 709	4 721	22.8%	7 805	37.7%	3 739	18.1%	16 265	78.5%	5 061	98.7%	(26.1%)
Provincial Government	31 275	31 249	52	.2%	9 079	29.0%	7 120	22.8%	16 251	52.0%	540	2.8%	1 219.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 984	51 958	4 773	9.2%	16 884	32.5%	10 858	20.9%	32 516	62.6%	5 600	50.1%	93.9%
Borrowing	8 500	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 901	29 263	1 020	3.3%	3 308	10.7%	8 547	29.2%	12 875	44.0%	14 228	47.7%	(39.9%)
Public contributions and donations	1 500	2 480	-	-	-	-	155	6.3%	155	6.3%	-	-	(100.0%)
Capital Expenditure Standard Classification	92 885	83 701	5 793	6.2%	20 192	21.7%	19 561	23.4%	45 546	54.4%	19 828	48.1%	(1.4%)
Governance and Administration	12 665	3 464	234	1.9%	136	1.1%	566	16.3%	937	27.0%	1 030	38.9%	(45.1%)
Executive & Council	810	810	-	-	25	3.0%	241	29.8%	266	32.8%	475	77.0%	(49.1%)
Budget & Treasury Office	915	1 130	232	25.3%	12	1.3%	315	27.9%	558	49.4%	117	38.9%	169.1%
Corporate Services	10 940	1 524	3	-	100	.9%	10	.6%	112	7.4%	439	22.9%	(97.8%)
Community and Public Safety	30 441	40 563	88	.3%	10 673	35.1%	9 829	24.2%	20 591	50.8%	693	9.6%	1 317.4%
Community & Social Services	4 710	3 083	8	.2%	45	1.0%	438	14.2%	491	15.9%	402	361.8%	8.9%
Sport And Recreation	4 867	1 480	30	.6%	767	15.8%	205	13.8%	1 001	67.6%	205	57.0%	(.3%)
Public Safety	314	924	10	3.2%	47	15.0%	409	44.2%	466	50.4%	86	89.9%	376.5%
Housing	20 550	35 075	41	.2%	9 814	47.8%	8 778	25.0%	18 633	53.1%	-	2.7%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 444	21 377	4 318	13.3%	7 879	24.3%	2 157	10.1%	14 354	67.1%	7 707	73.8%	(72.0%)
Planning and Development	60	60	4	6.2%	1	1.6%	7	12.3%	12	20.1%	16	248.4%	(54.8%)
Road Transport	32 384	21 317	4 315	13.3%	7 878	24.3%	2 149	10.1%	14 342	67.3%	7 691	72.1%	(72.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 335	18 297	1 152	6.6%	1 504	8.7%	7 009	38.3%	9 665	52.8%	10 397	64.0%	(32.6%)
Electricity	7 542	6 442	621	8.2%	1 174	15.6%	3 553	55.2%	5 347	83.0%	6 500	91.6%	(45.3%)
Water	6 048	6 210	527	8.7%	309	5.1%	3 453	55.6%	4 289	69.1%	957	79.2%	260.7%
Waste Water Management	3 730	-	-	-	-	-	-	-	-	-	2 901	53.1%	(100.0%)
Waste Management	15	5 645	5	31.9%	21	141.1%	4	.1%	30	.5%	39	99.7%	(90.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	528 533	541 864	320 160	60.6%	238 929	45.2%	227 981	42.1%	787 069	145.3%	186 464	118.9%	22.3%
Property rates, penalties and collection charges	74 992	74 992	19 487	26.0%	19 769	26.4%	17 357	23.1%	56 613	75.5%	16 225	74.6%	7.0%
Service charges	278 532	278 531	69 086	24.8%	72 162	25.9%	74 518	26.8%	215 766	77.5%	66 234	73.6%	12.5%
Other revenue	35 757	31 038	190 951	534.0%	93 531	261.6%	70 538	227.3%	355 021	1 143.8%	64 675	1 173.1%	9.1%
Government - operating	62 706	87 898	36 593	58.4%	45 907	73.2%	54 040	61.5%	136 540	155.3%	27 936	96.8%	93.4%
Government - capital	66 939	50 297	4 000	6.0%	7 437	11.1%	11 422	22.7%	22 859	45.4%	7 418	37.5%	54.0%
Interest	9 607	19 107	43	.4%	122	1.3%	106	.6%	270	1.4%	3 975	41.5%	(97.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(446 217)	(431 610)	(427 438)	95.8%	(216 241)	48.5%	(190 515)	44.1%	(834 194)	193.3%	(161 033)	177.5%	18.3%
Suppliers and employees	(423 881)	(414 882)	(426 986)	100.7%	(208 559)	49.2%	(190 460)	45.9%	(826 004)	199.1%	(160 944)	182.7%	18.3%
Finance charges	(20 199)	(14 644)	(4)	-	(7 229)	35.8%	(6)	-	(7 239)	49.4%	(7)	50.8%	(25.5%)
Transfers and grants	(2 137)	(2 083)	(448)	21.0%	(453)	21.2%	(50)	2.4%	(951)	45.6%	(81)	50.4%	(38.7%)
Net Cash from/(used) Operating Activities	82 316	110 254	(107 278)	(130.3%)	22 687	27.6%	37 466	34.0%	(47 125)	(42.7%)	25 431	(215.6%)	47.3%
Cash Flow from Investing Activities													
Receipts	1 723	1 721	2 470	143.3%	2 226	129.2%	297	17.2%	4 993	290.1%	2 113	2 451.0%	(86.0%)
Proceeds on disposal of PPE	1 700	1 700	2 470	145.3%	2 226	131.0%	297	17.5%	4 993	293.7%	2 113	2 706.7%	(86.0%)
Decrease in non-current debtors	23	21	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 885)	(83 701)	(5 354)	5.8%	(19 691)	21.2%	(18 858)	22.5%	(43 903)	52.5%	(19 402)	46.6%	(2.8%)
Capital assets	(92 885)	(83 701)	(5 354)	5.8%	(19 691)	21.2%	(18 858)	22.5%	(43 903)	52.5%	(19 402)	46.6%	(2.8%)
Net Cash from/(used) Investing Activities	(91 162)	(81 980)	(2 884)	3.2%	(17 464)	19.2%	(18 562)	22.6%	(38 910)	47.5%	(17 289)	41.6%	7.4%
Cash Flow from Financing Activities													
Receipts	9 091	784	313	3.4%	371	4.1%	272	34.6%	956	121.9%	297	226.1%	(8.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 500	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	591	784	313	53.0%	371	62.8%	272	34.6%	956	121.9%	297	226.1%	(8.6%)
Payments	(5 748)	(4 934)	(15)	.3%	(1 933)	33.6%	(1 333)	27.0%	(3 281)	66.5%	(30)	47.8%	4 376.9%
Repayment of borrowing	(5 748)	(4 934)	(15)	.3%	(1 933)	33.6%	(1 333)	27.0%	(3 281)	66.5%	(30)	47.8%	4 376.9%
Net Cash from/(used) Financing Activities	3 343	(4 150)	298	8.9%	(1 562)	(46.7%)	(1 061)	25.6%	(2 325)	56.0%	267	21.9%	(496.8%)
Net Increase/(Decrease) in cash held	(5 503)	24 124	(109 864)	1 996.4%	3 661	(66.5%)	17 843	74.0%	(88 360)	(366.3%)	8 409	598.1%	112.2%
Cash/cash equivalents at the year begin:	188 123	245 545	123 430	65.6%	13 566	7.2%	17 228	7.0%	123 430	50.3%	6 005	100.0%	186.9%
Cash/cash equivalents at the year end:	182 619	269 669	13 566	7.4%	17 228	9.4%	35 070	13.0%	35 070	13.0%	14 414	7.7%	143.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 443	43.1%	1 591	19.9%	422	5.3%	2 533	31.7%	7 988	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 773	80.5%	2 220	13.0%	104	.6%	1 008	5.9%	17 104	35.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 564	50.4%	1 142	10.3%	288	2.6%	4 042	36.6%	11 036	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 148	44.0%	637	13.1%	158	3.2%	1 933	39.7%	4 876	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 751	40.9%	530	12.4%	155	3.6%	1 842	43.1%	4 278	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	49.4%	16	35.5%	1	1.9%	6	13.2%	46	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 017	44.5%	228	10.0%	62	2.7%	977	42.8%	2 285	4.8%	-	-	-	-
Total By Income Source	27 719	58.2%	6 363	13.4%	1 190	2.5%	12 341	25.9%	47 613	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	662	60.5%	65	5.9%	9	.9%	358	32.7%	1 095	2.3%	-	-	-	-
Commercial	12 562	86.7%	1 181	8.2%	71	.5%	672	4.6%	14 486	30.4%	-	-	-	-
Households	13 185	44.8%	4 801	16.3%	981	3.3%	10 460	35.5%	29 427	61.8%	-	-	-	-
Other	1 310	50.3%	317	12.2%	128	4.9%	851	32.7%	2 605	5.5%	-	-	-	-
Total By Customer Group	27 719	58.2%	6 363	13.4%	1 190	2.5%	12 341	25.9%	47 613	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 650	90.1%	837	9.9%	3	-	-	-	8 490	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 650	90.1%	837	9.9%	3	-	-	-	8 490	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Kenny Cooper	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	338 699	367 795	101 597	30.0%	105 080	31.0%	101 502	27.6%	308 179	83.8%	76 696	76.4%	32.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	110 508	110 508	21 615	19.6%	29 935	27.1%	33 591	30.4%	85 140	77.0%	24 602	68.0%	36.5%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	200	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 147	3 147	1 040	33.0%	798	25.4%	967	30.7%	2 805	89.1%	52	100.0%	1 776.5%
Interest earned - external investments	8 250	8 250	1 030	12.5%	2 310	28.0%	3 378	41.0%	6 719	81.4%	2 448	38.8%	38.0%
Interest earned - outstanding debtors	27	27	-	-	-	-	27	100.0%	27	100.0%	10	47.8%	174.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	20	20	-	-	-	-	-	-	-	-	-	-	-
Agency services	101 072	129 893	39 644	39.2%	39 869	39.4%	35 631	27.4%	115 144	88.6%	25 027	80.8%	42.4%
Transfers recognised - operational	86 057	86 332	34 295	39.9%	27 825	32.3%	22 832	26.4%	84 952	98.4%	20 737	95.2%	10.1%
Other own revenue	29 419	29 419	3 973	13.5%	4 343	14.8%	5 076	17.3%	13 392	45.5%	3 820	30.8%	32.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	332 582	361 678	78 608	23.6%	96 315	29.0%	85 395	23.6%	260 318	72.0%	75 714	69.3%	12.8%
Employee related costs	154 256	154 436	31 871	20.7%	36 686	23.8%	32 958	21.3%	101 514	65.7%	32 861	75.4%	.3%
Remuneration of councillors	5 931	5 931	1 542	26.0%	1 456	24.6%	1 557	26.2%	4 555	76.8%	1 050	49.6%	48.2%
Debt impairment	750	750	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 134	14 134	-	-	5 564	39.4%	3 275	23.2%	8 839	62.5%	4 311	58.9%	(24.0%)
Finance charges	10 664	10 664	233	2.2%	2 525	23.7%	2 145	20.1%	4 902	46.0%	1 460	47.7%	46.9%
Bulk purchases	10 300	10 300	1 591	15.4%	3 286	31.9%	3 020	29.3%	7 897	76.7%	4 216	82.2%	(28.4%)
Other Materials	41 117	69 938	6 955	16.9%	23 786	57.9%	18 197	26.0%	48 938	70.0%	22 253	66.0%	(18.2%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	95 430	95 525	36 417	38.2%	23 012	24.1%	23 966	25.1%	83 395	87.3%	9 563	67.6%	150.6%
Loss on disposal of PPE	-	-	-	-	-	-	276	-	276	-	-	-	(100.0%)
Surplus/(Deficit)	6 117	6 117	22 989		8 765		16 107		47 861		982		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	3 160	207.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 117	6 117	22 989		8 765		16 107		47 861		4 142		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 117	6 117	22 989		8 765		16 107		47 861		4 142		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 117	6 117	22 989		8 765		16 107		47 861		4 142		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 117	6 117	22 989		8 765		16 107		47 861		4 142		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	8 315	8 315	5 153	62.0%	1 712	20.6%	1 261	15.2%	8 126	97.7%	9 511	77.9%	(86.7%)
National Government	-	-	-	-	-	-	-	-	-	-	3 257	100.0%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	3 500	-	(100.0%)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	6 757	207.5%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 315	8 315	5 153	62.0%	1 712	20.6%	1 261	15.2%	8 126	97.7%	2 754	45.2%	(54.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 315	8 315	5 153	62.0%	1 712	20.6%	1 261	15.2%	8 126	97.7%	9 511	77.9%	(86.7%)
Governance and Administration	590	590	33	5.6%	43	7.3%	8	1.4%	84	14.3%	1 012	61.8%	(99.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	13	-	-	-	-	-	13	-	477	866.7%	(100.0%)
Corporate Services	590	590	20	3.5%	43	7.3%	8	1.4%	72	12.2%	535	34.1%	(98.4%)
Community and Public Safety	2 411	2 411	2 067	85.8%	990	41.1%	38	1.6%	3 095	128.4%	1 076	94.6%	(96.4%)
Community & Social Services	130	130	88	67.8%	28	22.0%	-	-	116	89.8%	(1)	97.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 261	2 261	1 979	87.5%	960	42.5%	33	1.5%	2 972	131.5%	1 026	93.5%	(96.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	20	20	-	-	1	5.5%	6	27.8%	7	33.3%	52	157.5%	(89.2%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 315	5 315	3 053	57.4%	680	12.8%	1 214	22.8%	4 947	93.1%	7 423	75.7%	(83.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 315	5 315	3 053	57.4%	680	12.8%	1 214	22.8%	4 947	93.1%	7 423	75.7%	(83.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	338 699	367 795	207 182	61.2%	170 396	50.3%	195 866	53.3%	573 445	155.9%	227 323	168.2%	(13.8%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	110 708	110 708	21 615	19.5%	29 935	27.0%	33 591	30.3%	85 140	76.9%	24 602	68.0%	36.5%
Other revenue	133 657	162 574	150 242	112.4%	110 376	82.6%	136 038	83.7%	396 657	244.0%	176 366	297.9%	(22.9%)
Government - operating	86 057	86 237	34 295	39.9%	27 825	32.3%	22 832	26.5%	84 952	98.5%	20 737	95.2%	10.1%
Government - capital	-	-	-	-	-	-	-	-	-	-	3 160	207.5%	(100.0%)
Interest	8 277	8 277	1 030	12.4%	2 260	27.3%	3 405	41.1%	6 696	80.9%	2 458	39.1%	38.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317 697)	(346 793)	(191 921)	60.4%	(178 016)	56.0%	(140 879)	40.6%	(510 817)	147.3%	(212 145)	172.5%	(33.6%)
Suppliers and employees	(307 033)	(336 129)	(191 689)	62.4%	(175 492)	57.2%	(138 734)	41.3%	(505 915)	150.5%	(210 685)	177.7%	(34.2%)
Finance charges	(10 664)	(10 664)	(233)	2.2%	(2 525)	23.7%	(2 145)	20.1%	(4 902)	46.0%	(1 460)	47.7%	46.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 002	21 002	15 261	72.7%	(7 620)	(36.3%)	54 987	261.8%	62 628	298.2%	15 178	106.3%	262.3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 315)	(8 315)	(527)	6.3%	(1 712)	20.6%	(1 261)	15.2%	(3 500)	42.1%	(9 511)	77.9%	(86.7%)
Capital assets	(8 315)	(8 315)	(527)	6.3%	(1 712)	20.6%	(1 261)	15.2%	(3 500)	42.1%	(9 511)	77.9%	(86.7%)
Net Cash from/(used) Investing Activities	(8 315)	(8 315)	(527)	6.3%	(1 712)	20.6%	(1 261)	15.2%	(3 500)	42.1%	(9 511)	77.9%	(86.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 127)	(14 127)	(1 555)	11.0%	(3 460)	24.5%	(1 610)	11.4%	(6 625)	46.9%	(1 453)	60.1%	10.9%
Repayment of borrowing	(14 127)	(14 127)	(1 555)	11.0%	(3 460)	24.5%	(1 610)	11.4%	(6 625)	46.9%	(1 453)	60.1%	10.9%
Net Cash from/(used) Financing Activities	(14 127)	(14 127)	(1 555)	11.0%	(3 460)	24.5%	(1 610)	11.4%	(6 625)	46.9%	(1 453)	60.1%	10.9%
Net Increase/(Decrease) in cash held	(1 441)	(1 441)	13 179	(914.9%)	(12 792)	888.0%	52 116	(3 617.9%)	52 503	(3 644.7%)	4 214	(24.7%)	1 136.6%
Cash/cash equivalents at the year begin:	169 038	169 038	198 967	117.7%	212 146	125.5%	199 354	117.9%	198 967	117.7%	166 819	92.8%	19.5%
Cash/cash equivalents at the year end:	167 598	167 598	212 146	126.6%	199 354	118.9%	251 470	150.0%	251 470	150.0%	171 033	98.3%	47.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 357	96.5%	277	2.3%	86	.7%	55	.5%	11 775	97.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42	41.3%	13	12.9%	7	7.2%	39	38.5%	102	.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6	63.4%	1	13.9%	0	4.6%	2	18.0%	10	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73	38.0%	36	18.5%	22	11.5%	62	32.0%	192	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	62.7%	1	9.0%	0	6.8%	2	21.5%	7	.1%	-	-	-	-
Total By Income Source	11 483	95.0%	327	2.7%	116	1.0%	159	1.3%	12 086	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 069	100.0%	0	-	-	-	-	-	10 069	83.3%	-	-	-	-
Commercial	402	100.0%	-	-	-	-	-	-	402	3.3%	-	-	-	-
Households	1 013	62.7%	327	20.3%	116	7.2%	159	9.9%	1 616	13.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 483	95.0%	327	2.7%	116	1.0%	159	1.3%	12 086	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40 590	100.0%	-	-	-	-	-	-	40 590	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	40 590	100.0%	-	-	-	-	-	-	40 590	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8401
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	451 953	421 195	121 320	26.8%	97 931	21.7%	102 963	24.4%	322 214	76.5%	94 957	72.9%	8.4%
Property rates	55 316	49 753	29 378	53.1%	8 761	15.8%	7 781	15.6%	45 920	92.3%	(347)	100.1%	(2 342.1%)
Property rates - penalties and collection charges	860	819	329	38.3%	398	46.3%	325	39.7%	1 052	128.5%	340	123.9%	(4.3%)
Service charges - electricity revenue	198 529	183 430	51 221	25.8%	39 492	19.9%	50 413	27.5%	141 125	76.9%	43 563	66.0%	15.7%
Service charges - water revenue	34 986	32 450	7 590	21.7%	9 658	27.6%	10 925	33.7%	28 173	86.8%	10 327	72.7%	5.8%
Service charges - sanitation revenue	18 484	15 260	5 776	31.2%	5 059	27.4%	4 724	31.0%	15 559	102.0%	4 551	96.7%	3.8%
Service charges - refuse revenue	19 321	17 550	5 092	26.4%	5 233	27.1%	5 165	29.4%	15 490	88.3%	4 749	79.7%	8.8%
Service charges - other	482	460	29	6.1%	8	1.6%	73	15.9%	110	23.9%	1 054	235.2%	(93.1%)
Rental of facilities and equipment	8 159	7 267	2 210	27.1%	2 364	29.0%	2 476	34.1%	7 050	97.0%	2 923	96.3%	(15.3%)
Interest earned - external investments	2 996	2 199	757	25.3%	1 706	56.9%	1 624	73.8%	4 086	185.8%	1 204	111.8%	34.8%
Interest earned - outstanding debtors	4 883	4 651	2 024	41.5%	2 314	47.4%	2 511	54.0%	6 849	147.3%	2 004	118.3%	25.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 559	8 437	553	6.5%	519	6.1%	660	7.8%	1 732	20.5%	574	17.6%	15.0%
Licences and permits	288	274	80	27.8%	34	11.6%	36	13.2%	150	54.6%	25	47.6%	42.5%
Agency services	3 602	3 218	932	25.9%	1 015	28.2%	1 101	34.2%	3 048	94.7%	1 087	91.2%	1.3%
Transfers recognised - operational	82 602	88 529	14 676	17.8%	15 756	19.1%	14 238	16.1%	44 670	50.5%	21 701	66.5%	(34.4%)
Other own revenue	4 584	4 394	666	14.5%	5 615	122.5%	911	20.7%	7 192	163.7%	1 201	78.4%	(24.1%)
Gains on disposal of PPE	8 302	2 502	6	.1%	-	-	-	-	6	.2%	-	-	-
Operating Expenditure	455 124	413 757	86 356	19.0%	100 644	22.1%	98 770	23.9%	285 769	69.1%	87 574	59.6%	12.8%
Employee related costs	131 367	118 029	29 370	22.4%	30 417	23.2%	29 634	25.1%	89 421	75.8%	23 128	70.4%	28.1%
Remuneration of councillors	8 949	8 364	2 069	23.1%	2 060	23.0%	2 391	28.6%	6 520	78.0%	1 854	68.0%	29.0%
Debt impairment	20 754	18 000	3 516	16.9%	8 230	39.7%	4 998	27.8%	16 745	93.0%	5 745	19.3%	(13.0%)
Depreciation and asset impairment	24 054	16 996	4 059	16.9%	5 696	23.7%	4 776	28.1%	14 530	85.5%	-	-	(100.0%)
Finance charges	13 315	13 070	3 082	23.1%	2 071	15.6%	2 951	22.6%	8 104	62.0%	2 942	60.8%	.3%
Bulk purchases	162 744	147 150	31 660	19.5%	30 291	18.6%	38 398	26.1%	100 349	68.2%	31 047	58.4%	23.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 084	11 798	2 135	17.7%	4 317	35.7%	2 428	20.6%	8 881	75.3%	3 874	68.1%	(37.3%)
Transfers and grants	831	792	241	29.0%	223	26.9%	202	25.5%	667	84.1%	199	81.1%	1.8%
Other expenditure	81 025	79 558	10 224	12.6%	17 338	21.4%	12 991	16.3%	40 552	51.0%	18 785	64.9%	(30.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 172)	7 438	34 964		(2 712)		4 193		36 445		7 383		
Transfers recognised - capital	25 218	52 760	3 300	13.1%	14 754	58.5%	9 016	17.1%	27 070	51.3%	9 959	43.3%	(9.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 046	60 198	38 263		12 042		13 210		63 515		17 342		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 046	60 198	38 263		12 042		13 210		63 515		17 342		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 046	60 198	38 263		12 042		13 210		63 515		17 342		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 046	60 198	38 263		12 042		13 210		63 515		17 342		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	52 768	67 232	5 355	10.1%	16 259	30.8%	13 172	19.6%	34 786	51.7%	11 999	38.2%	9.8%
National Government	22 919	20 172	4 819	21.0%	3 988	17.4%	1 668	8.3%	10 476	51.9%	2 534	42.4%	(34.2%)
Provincial Government	3 076	32 353	86	2.8%	9 615	312.6%	7 451	23.0%	17 152	53.0%	8 130	43.3%	(8.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	235	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 995	52 760	4 905	18.9%	13 604	52.3%	9 119	17.3%	27 628	52.4%	10 664	42.7%	(14.5%)
Borrowing	8 290	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 445	14 237	445	2.6%	2 560	14.7%	3 906	27.4%	6 911	48.5%	1 961	18.8%	99.1%
Public contributions and donations	1 038	235	5	.4%	96	9.2%	147	62.6%	247	105.2%	(627)	186.7%	(123.4%)
Capital Expenditure Standard Classification	52 768	67 232	5 355	10.1%	16 259	30.8%	13 172	19.6%	34 786	51.7%	11 999	38.2%	9.8%
Governance and Administration	700	1 648	26	3.6%	135	19.4%	402	24.4%	563	34.2%	135	14.4%	197.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	350	133	17	4.7%	29	8.3%	321	241.4%	367	275.6%	118	88.3%	173.2%
Corporate Services	350	1 515	9	2.6%	107	30.4%	81	5.4%	197	13.0%	18	7.9%	354.4%
Community and Public Safety	9 761	9 068	204	2.1%	78	.8%	1 201	13.2%	1 482	16.3%	1 037	48.7%	15.8%
Community & Social Services	1 941	6 235	46	2.3%	23	1.2%	752	12.1%	820	13.2%	935	67.5%	(19.6%)
Sport And Recreation	2 150	2 822	158	7.4%	32	1.5%	73	2.6%	263	9.3%	96	7.2%	(23.8%)
Public Safety	3 670	10	-	-	23	.6%	376	3 757.6%	399	3 992.4%	6	58.1%	6 361.8%
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 113	13 004	-	-	3 199	39.4%	3 304	25.4%	6 503	50.0%	428	3.4%	671.6%
Planning and Development	-	58	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 840	12 712	-	-	3 111	39.7%	3 262	25.7%	6 374	50.1%	350	2.8%	832.3%
Environmental Protection	273	235	-	-	88	32.1%	42	17.8%	130	55.2%	78	36.5%	(46.6%)
Trading Services	34 194	43 512	5 126	15.0%	12 846	37.6%	8 265	19.0%	26 237	60.3%	10 398	47.3%	(20.5%)
Electricity	7 860	5 250	73	.9%	1 247	15.9%	384	7.3%	1 704	32.5%	436	12.9%	(11.9%)
Water	10 913	17 506	3 645	33.4%	6 187	56.7%	3 673	21.0%	13 504	77.1%	1 843	25.7%	99.3%
Waste Water Management	12 381	20 756	1 408	11.4%	5 307	42.9%	4 009	19.3%	10 725	51.7%	8 120	74.2%	(50.6%)
Waste Management	3 040	-	-	-	105	3.5%	199	-	304	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	456 416	453 453	149 952	32.9%	135 789	29.8%	137 646	30.4%	423 387	93.4%	120 423	85.7%	14.3%
Property rates, penalties and collection charges	52 409	47 699	20 255	38.6%	15 097	28.8%	9 672	20.3%	45 023	94.4%	8 271	88.9%	16.9%
Service charges	259 917	240 250	76 662	29.5%	65 578	25.2%	67 564	28.1%	209 804	87.3%	59 740	75.5%	13.1%
Other revenue	28 392	17 364	10 263	36.1%	12 498	44.0%	9 218	53.1%	31 979	184.2%	11 930	187.8%	(22.7%)
Government - operating	82 602	88 529	29 528	35.7%	19 395	23.5%	20 817	23.5%	69 741	78.8%	17 441	80.8%	19.4%
Government - capital	25 218	52 760	12 067	47.9%	21 568	85.5%	27 869	52.8%	61 503	116.6%	21 423	107.1%	30.1%
Interest	7 880	6 850	1 177	14.9%	1 653	21.0%	2 507	36.6%	5 337	77.9%	1 618	59.4%	54.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 060)	(375 978)	(121 332)	30.6%	(110 954)	28.0%	(93 382)	24.8%	(325 667)	86.6%	(104 993)	82.9%	(11.1%)
Suppliers and employees	(395 229)	(370 919)	(119 777)	30.3%	(110 373)	27.9%	(92 019)	24.8%	(322 168)	86.9%	(103 199)	82.8%	(10.8%)
Finance charges	-	(4 267)	(1 295)	-	(285)	-	(1 140)	26.7%	(2 719)	63.7%	(1 523)	86.4%	(25.2%)
Transfers and grants	(831)	(792)	(259)	31.2%	(296)	35.7%	(224)	28.2%	(779)	98.3%	(271)	98.1%	(17.6%)
Net Cash from/(used) Operating Activities	60 355	77 475	28 620	47.4%	24 835	41.1%	44 264	57.1%	97 720	126.1%	15 430	99.4%	186.9%
Cash Flow from Investing Activities													
Receipts	-	0	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 768)	(72 177)	(5 179)	9.8%	(3 687)	7.0%	(2 667)	3.7%	(11 534)	16.0%	(3 671)	18.2%	(27.3%)
Capital assets	(52 768)	(72 177)	(5 179)	9.8%	(3 687)	7.0%	(2 667)	3.7%	(11 534)	16.0%	(3 671)	18.2%	(27.3%)
Net Cash from/(used) Investing Activities	(52 768)	(72 177)	(5 179)	9.8%	(3 687)	7.0%	(2 667)	3.7%	(11 534)	16.0%	(3 671)	18.2%	(27.3%)
Cash Flow from Financing Activities													
Receipts	8 300	0	131	1.6%	117	1.4%	294	14 704 900.0%	543	27 145 050.0%	106	25 354 350.0%	176.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 300	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	131	-	117	-	294	14 704 900.0%	543	27 145 050.0%	106	25 354 350.0%	176.6%
Payments	(10 475)	(7 441)	(3 669)	35.0%	(348)	3.3%	(4 024)	54.1%	(8 040)	108.1%	(3 462)	98.8%	16.2%
Repayment of borrowing	(10 475)	(7 441)	(3 669)	35.0%	(348)	3.3%	(4 024)	54.1%	(8 040)	108.1%	(3 462)	98.8%	16.2%
Net Cash from/(used) Financing Activities	(2 175)	(7 441)	(3 537)	162.6%	(230)	10.6%	(3 730)	50.1%	(7 497)	100.8%	(3 356)	92.0%	11.1%
Net Increase/(Decrease) in cash held	5 412	(2 143)	19 904	367.8%	20 918	386.5%	37 867	(1 766.9%)	78 689	(3 671.6%)	8 403	(2 662.7%)	350.6%
Cash/cash equivalents at the year begin:	33 346	33 063	62 383	187.1%	82 287	246.8%	103 204	312.1%	62 383	188.7%	81 727	100.0%	26.3%
Cash/cash equivalents at the year end:	38 758	30 920	82 287	212.3%	103 204	266.3%	141 072	456.3%	141 072	456.3%	90 130	291.5%	56.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 886	10.5%	1 279	2.3%	1 158	2.1%	47 603	85.1%	55 927	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 353	75.6%	433	1.7%	330	1.3%	5 468	21.4%	25 585	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 907	15.6%	235	1.3%	206	1.1%	15 302	82.1%	18 650	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 250	8.9%	471	1.9%	444	1.7%	22 236	87.5%	25 401	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 573	8.2%	533	1.7%	540	1.7%	27 926	88.5%	31 573	16.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	5.0%	22	1.1%	21	1.1%	1 808	92.8%	1 949	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	80	.2%	49	.1%	66	.2%	34 906	99.4%	35 101	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 185)	376.3%	28	(4.8%)	67	(11.5%)	1 510	(260.1%)	(581)	(.3%)	-	-	-	-
Total By Income Source	30 963	16.0%	3 049	1.6%	2 833	1.5%	156 761	81.0%	193 605	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	719	16.9%	129	3.0%	151	3.6%	3 252	76.5%	4 251	2.2%	-	-	-	-
Commercial	18 347	60.1%	419	1.4%	306	1.0%	11 460	37.5%	30 532	15.8%	-	-	-	-
Households	10 758	7.1%	2 295	1.5%	2 161	1.4%	135 500	89.9%	150 713	77.8%	-	-	-	-
Other	1 139	14.0%	207	2.6%	215	2.6%	6 549	80.8%	8 109	4.2%	-	-	-	-
Total By Customer Group	30 963	16.0%	3 049	1.6%	2 833	1.5%	156 761	81.0%	193 605	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 361	81.3%	314	18.7%	-	-	-	-	1 674	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 361	81.3%	314	18.7%	-	-	-	-	1 674	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1854
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 828 026	1 839 900	684 532	37.4%	341 820	18.7%	368 362	20.0%	1 394 714	75.8%	287 478	73.0%	28.1%
Property rates	210 544	211 718	212 258	100.8%	(1 864)	(.9%)	(937)	(.4%)	209 457	98.9%	(2 016)	99.4%	(53.5%)
Property rates - penalties and collection charges	1 338	1 338	(2)	(.1%)	293	21.9%	410	30.7%	702	52.5%	392	100.7%	4.7%
Service charges - electricity revenue	937 740	947 768	232 126	24.8%	230 014	24.5%	241 403	25.5%	703 544	74.2%	190 449	73.1%	26.8%
Service charges - water revenue	156 872	163 736	32 913	21.0%	46 458	29.6%	54 710	33.4%	134 081	81.9%	47 125	76.7%	16.1%
Service charges - sanitation revenue	79 851	81 714	73 701	92.3%	1 618	2.0%	3 960	4.8%	79 279	97.0%	824	88.0%	380.6%
Service charges - refuse revenue	100 314	10 799	3 945	3.9%	2 657	2.6%	2 471	22.9%	9 073	84.0%	(8 095)	76.0%	(130.5%)
Service charges - other	35	89 737	90 690	259 758.7%	9	24.5%	9	-	90 707	101.1%	8	75.1%	12.4%
Rental of facilities and equipment	23 480	23 447	5 613	23.9%	6 260	26.7%	6 290	26.8%	18 163	77.5%	6 478	80.8%	(2.9%)
Interest earned - external investments	10 985	14 000	3 668	33.4%	3 695	33.6%	4 552	32.5%	11 915	85.1%	4 174	98.6%	9.1%
Interest earned - outstanding debtors	10 931	10 968	3 767	34.5%	(419)	(3.8%)	4 251	38.8%	7 599	69.3%	3 385	102.3%	25.6%
Dividends received	15	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67 454	51 233	(7)	-	7	-	21 299	41.6%	21 299	41.6%	906	5.1%	2 251.0%
Licences and permits	13 505	14 026	626	4.6%	637	4.7%	3 691	26.3%	4 954	35.3%	3 522	76.9%	4.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 871	200 721	15 751	8.6%	39 716	21.7%	20 291	10.1%	75 758	37.7%	33 672	45.6%	(39.7%)
Other own revenue	31 842	18 444	9 482	29.8%	12 738	40.0%	5 964	32.3%	28 184	152.8%	6 655	89.3%	(10.4%)
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 907 865	1 943 931	349 440	18.3%	395 445	20.7%	359 862	18.5%	1 104 747	56.8%	338 830	54.0%	6.2%
Employee related costs	441 004	433 219	96 055	21.8%	124 315	28.2%	98 008	22.6%	318 378	73.5%	91 567	71.3%	7.0%
Remuneration of councillors	21 346	21 346	2 008	9.4%	2 403	11.3%	4 376	20.5%	8 787	41.2%	4 743	69.4%	(7.7%)
Debt impairment	96 267	82 461	9 808	10.2%	-	-	9 834	11.9%	19 642	23.8%	8 741	75.3%	12.5%
Depreciation and asset impairment	178 721	178 721	1	-	6 538	3.7%	31	-	6 570	3.7%	-	(.1%)	(100.0%)
Finance charges	69 128	78 968	17 542	25.4%	17 572	25.4%	17 542	22.2%	52 656	66.7%	15 255	69.5%	15.0%
Bulk purchases	615 904	583 828	137 467	22.3%	126 617	20.6%	135 524	23.2%	399 609	68.4%	113 794	64.2%	19.1%
Other Materials	-	-	-	-	12 449	-	7 319	-	19 768	-	-	-	(100.0%)
Contracted services	23 483	148 708	2 395	10.2%	5 006	21.3%	23 605	15.9%	31 006	20.9%	3 962	47.5%	495.8%
Transfers and grants	695	695	-	-	143	20.6%	268	38.6%	411	59.2%	-	-	(100.0%)
Other expenditure	459 318	406 985	84 163	18.3%	100 401	21.9%	63 354	15.6%	247 919	60.9%	100 768	44.2%	(37.1%)
Loss on disposal of PPE	2 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 839)	(104 031)	335 092		(53 625)		8 500		289 967		(51 352)		
Transfers recognised - capital	51 307	89 253	-	-	22 117	43.1%	14 211	15.9%	36 327	40.7%	16 299	52.0%	(12.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(28 533)	(14 778)	335 092		(31 508)		22 710		326 295		(35 053)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(28 533)	(14 778)	335 092		(31 508)		22 710		326 295		(35 053)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(28 533)	(14 778)	335 092		(31 508)		22 710		326 295		(35 053)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(28 533)	(14 778)	335 092		(31 508)		22 710		326 295		(35 053)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	375 837	665 831	31 012	8.3%	100 161	26.7%	57 870	8.7%	189 043	28.4%	36 690	49.6%	57.7%
National Government	39 688	83 639	2 095	5.3%	14 306	36.0%	6 218	7.4%	22 619	27.0%	16 368	65.4%	(62.0%)
Provincial Government	11 619	13 333	187	1.6%	5 184	44.6%	4 794	36.0%	10 165	76.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 307	96 973	2 282	4.4%	19 490	38.0%	11 012	11.4%	32 784	33.8%	16 368	51.6%	(32.7%)
Borrowing	294 531	522 949	27 470	9.3%	73 586	25.0%	41 485	7.9%	142 540	27.3%	16 152	42.5%	156.8%
Internally generated funds	30 000	45 909	1 260	4.2%	7 085	23.6%	5 373	11.7%	13 718	29.9%	4 170	89.9%	28.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	375 837	665 831	31 012	8.3%	100 161	26.7%	57 870	8.7%	189 043	28.4%	36 690	49.6%	57.7%
Governance and Administration	28 205	76 596	5 421	19.2%	14 677	52.0%	3 257	4.3%	23 355	30.5%	3 269	65.3%	(.4%)
Executive & Council	10 828	9 296	-	-	37	.3%	93	1.0%	130	1.4%	-	101.0%	(100.0%)
Budget & Treasury Office	75	219	-	-	127	169.0%	18	8.0%	144	65.8%	155	64.7%	(88.7%)
Corporate Services	17 303	67 081	5 421	31.3%	14 513	83.9%	3 147	4.7%	23 081	34.4%	3 114	65.2%	1.1%
Community and Public Safety	30 446	83 808	2 842	9.3%	11 233	36.9%	6 451	7.7%	20 527	24.5%	1 682	43.0%	283.5%
Community & Social Services	4 436	2 992	59	1.3%	54	1.2%	134	4.5%	246	8.2%	234	36.1%	(42.8%)
Sport And Recreation	23 340	50 672	2 261	9.7%	10 879	46.6%	5 721	11.3%	18 860	37.2%	654	40.8%	774.5%
Public Safety	1 270	20 205	-	-	24	1.9%	77	.4%	100	.5%	2	54.2%	3 753.2%
Housing	1 400	9 939	523	37.4%	276	19.7%	520	5.2%	1 320	13.3%	792	52.9%	(34.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 997	88 604	2 604	4.1%	18 214	28.9%	17 568	19.8%	38 385	43.3%	8 688	56.1%	102.2%
Planning and Development	1 982	1 272	-	-	34	1.7%	238	18.7%	272	21.4%	22	72.1%	960.5%
Road Transport	61 015	86 572	2 597	4.3%	17 976	29.5%	17 148	19.8%	37 720	43.6%	8 665	55.2%	97.9%
Environmental Protection	-	760	7	-	205	-	181	23.9%	393	51.8%	-	-	(100.0%)
Trading Services	254 189	416 823	20 145	7.9%	56 037	22.0%	30 594	7.3%	106 776	25.6%	23 050	44.0%	32.7%
Electricity	57 317	89 518	2 334	4.1%	7 063	12.3%	5 779	6.5%	15 176	17.0%	2 700	46.5%	114.0%
Water	86 632	127 336	11 032	12.7%	19 813	22.9%	9 342	7.3%	40 186	31.6%	11 162	49.5%	(16.3%)
Waste Water Management	91 115	168 808	3 418	3.8%	24 956	27.4%	12 994	7.7%	41 368	24.5%	9 097	39.2%	42.8%
Waste Management	19 125	31 160	3 361	17.6%	4 205	22.0%	2 479	8.0%	10 045	32.2%	92	22.8%	2 607.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 831 509	1 878 590	507 307	27.7%	450 825	24.6%	421 990	22.5%	1 380 122	73.5%	406 359	74.0%	3.8%
Property rates, penalties and collection charges	205 102	206 276	85 918	41.9%	63 655	31.0%	19 936	9.7%	169 509	82.2%	28 308	68.6%	(29.6%)
Service charges	1 234 018	1 240 075	338 633	27.4%	327 272	26.5%	279 243	22.5%	945 148	76.2%	273 495	74.6%	2.1%
Other revenue	136 280	120 073	15 716	11.5%	18 820	13.8%	18 054	15.0%	52 590	43.8%	17 578	42.0%	2.7%
Government - operating	182 871	200 721	55 001	30.1%	34 902	19.1%	27 007	13.5%	116 909	58.2%	41 568	96.6%	(35.0%)
Government - capital	51 307	86 514	4 604	9.0%	2 900	5.7%	69 448	80.3%	76 952	88.9%	37 852	85.0%	83.5%
Interest	21 916	24 916	7 435	33.9%	3 276	14.9%	8 302	33.3%	19 013	76.3%	7 559	100.4%	9.8%
Dividends	15	15	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 584 946)	(1 624 512)	(322 678)	20.4%	(449 663)	28.4%	(358 455)	22.1%	(1 130 796)	69.6%	(314 803)	70.3%	13.9%
Suppliers and employees	(1 515 123)	(1 544 850)	(322 678)	21.3%	(412 848)	27.2%	(358 455)	23.2%	(1 093 981)	70.8%	(314 803)	71.4%	13.9%
Finance charges	(69 128)	(78 968)	-	-	(36 672)	53.0%	-	-	(36 672)	46.4%	-	48.6%	-
Transfers and grants	(695)	(695)	-	-	(143)	20.6%	-	-	(143)	20.6%	-	-	-
Net Cash from/(used) Operating Activities	246 562	254 078	184 629	74.9%	1 162	.5%	63 535	25.0%	249 326	98.1%	91 557	99.4%	(30.6%)
Cash Flow from Investing Activities													
Receipts	539	539	-	-	-	-	-	-	-	-	-	(1 683 687.8%)	-
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	289	289	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	(607 811 300.0%)	-
Payments	(364 562)	(530 338)	(31 012)	8.5%	(100 161)	27.5%	(57 870)	10.9%	(189 043)	35.6%	(36 689)	49.6%	57.7%
Capital assets	(364 562)	(530 338)	(31 012)	8.5%	(100 161)	27.5%	(57 870)	10.9%	(189 043)	35.6%	(36 689)	49.6%	57.7%
Net Cash from/(used) Investing Activities	(364 023)	(529 799)	(31 012)	8.5%	(100 161)	27.5%	(57 870)	10.9%	(189 043)	35.7%	(36 689)	46.8%	57.7%
Cash Flow from Financing Activities													
Receipts	295 263	295 263	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	294 531	294 531	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	732	732	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 214)	(133 214)	-	-	-	-	-	-	-	-	-	51.8%	-
Repayment of borrowing	(133 214)	(133 214)	-	-	-	-	-	-	-	-	-	51.8%	-
Net Cash from/(used) Financing Activities	162 049	162 049	-	-	-	-	-	-	-	-	-	(58.3%)	-
Net Increase/(Decrease) in cash held	44 588	(113 673)	153 617	344.5%	(98 999)	(222.0%)	5 665	(5.0%)	60 282	(53.0%)	54 868	49.8%	(89.7%)
Cash/cash equivalents at the year begin:	124 164	254 662	124 164	100.0%	277 781	223.7%	178 782	70.2%	124 164	48.8%	161 669	100.0%	10.6%
Cash/cash equivalents at the year end:	168 752	140 989	277 781	164.6%	178 782	105.9%	184 447	130.8%	184 447	130.8%	216 537	85.0%	(14.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 778	28.7%	6 565	9.5%	3 566	5.2%	38 915	56.5%	68 824	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 410	70.3%	5 077	5.1%	2 645	2.7%	21 538	21.8%	98 670	32.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 360	33.0%	2 379	5.9%	1 682	4.2%	23 014	56.9%	40 435	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 662	18.1%	1 280	5.0%	980	3.8%	18 863	73.2%	25 785	8.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 441	12.2%	2 007	4.5%	1 631	3.7%	35 420	79.6%	44 500	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	404	4.6%	345	3.9%	297	3.4%	7 738	88.1%	8 785	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 892	29.0%	702	5.2%	78	.6%	8 754	65.2%	13 426	4.5%	-	-	-	-
Total By Income Source	116 947	38.9%	18 355	6.1%	10 879	3.6%	154 242	51.3%	300 423	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 913	57.8%	1 041	12.2%	583	6.9%	1 968	23.1%	8 506	2.8%	-	-	-	-
Commercial	45 331	81.9%	2 074	3.7%	801	1.4%	7 122	12.9%	55 327	18.4%	-	-	-	-
Households	40 605	22.4%	12 678	7.0%	8 119	4.5%	120 035	66.2%	181 437	60.4%	-	-	-	-
Other	26 098	47.3%	2 562	4.6%	1 376	2.5%	25 116	45.5%	55 152	18.4%	-	-	-	-
Total By Customer Group	116 947	38.9%	18 355	6.1%	10 879	3.6%	154 242	51.3%	300 423	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	290	96.4%	-	-	11	3.6%	-	-	300	100.0%
Total	290	96.4%	-	-	11	3.6%	-	-	300	100.0%

Contact Details

Municipal Manager	Mr Jacques Carstens (acting)	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	1 219 309	1 229 753	554 156	45.4%	195 116	16.0%	224 135	18.2%	973 407	79.2%	192 443	79.4%	16.5%
Property rates	265 709	265 709	266 228	100.2%	(2 154)	(.8%)	(951)	(.4%)	263 123	99.0%	(1 716)	99.4%	(44.6%)
Property rates - penalties and collection charges	4 548	6 098	629	13.8%	790	17.4%	(37)	(.6%)	1 381	22.7%	711	54.5%	(105.2%)
Service charges - electricity revenue	457 512	452 003	105 588	23.1%	107 480	23.5%	116 395	25.8%	329 463	72.9%	106 705	76.0%	9.1%
Service charges - water revenue	107 543	106 043	15 179	14.1%	20 169	18.8%	44 822	42.3%	80 169	75.6%	37 063	79.8%	20.9%
Service charges - sanitation revenue	66 173	67 970	55 963	84.6%	2 801	4.2%	5 198	7.6%	63 962	94.1%	4 793	93.2%	8.4%
Service charges - refuse revenue	36 740	38 905	39 290	106.9%	(2 130)	(5.8%)	(5)	-	37 155	95.5%	(80)	99.0%	(94.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 408	18 110	4 390	25.2%	(403)	(2.3%)	4 899	27.1%	8 887	49.1%	5 811	80.0%	(15.7%)
Interest earned - external investments	29 124	43 528	4 228	14.5%	17 410	59.8%	7 520	17.3%	29 159	67.0%	7 035	72.9%	6.9%
Interest earned - outstanding debtors	2 937	496	1 464	49.8%	817	27.8%	1 309	263.7%	3 590	723.3%	1 642	159.1%	(20.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71 134	71 259	4 033	5.7%	4 251	6.0%	4 548	6.4%	12 831	18.0%	4 707	20.8%	(3.4%)
Licences and permits	7 504	7 362	1 665	22.2%	1 805	24.1%	1 791	24.3%	5 261	71.5%	1 932	89.1%	(7.3%)
Agency services	2 100	2 100	541	25.8%	501	23.9%	370	17.6%	1 412	67.2%	546	98.3%	(32.2%)
Transfers recognised - operational	122 945	115 759	49 651	40.4%	39 248	31.9%	35 069	30.3%	123 968	107.1%	19 894	76.7%	76.3%
Other own revenue	27 931	34 411	5 307	19.0%	4 531	16.2%	3 207	9.3%	13 046	37.9%	3 402	46.1%	(5.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 274 227	1 284 671	197 802	15.5%	332 124	26.1%	265 835	20.7%	795 761	61.9%	227 660	59.6%	16.8%
Employee related costs	350 842	350 842	73 405	20.9%	91 316	26.0%	92 701	26.4%	257 422	73.4%	70 678	68.8%	31.2%
Remuneration of councillors	16 063	16 063	3 537	22.0%	3 611	22.5%	4 195	26.1%	11 342	70.6%	3 280	65.3%	27.9%
Debt impairment	20 728	20 728	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	149 053	149 053	-	-	78 736	52.8%	36 591	24.5%	115 327	77.4%	33 927	72.3%	7.9%
Finance charges	23 714	22 714	-	-	10 191	43.0%	-	-	10 191	44.9%	-	34.4%	-
Bulk purchases	327 369	323 734	75 257	23.0%	70 391	21.5%	70 492	21.8%	216 139	66.8%	61 624	65.9%	14.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	15 325	15 112	1 961	12.8%	2 716	17.7%	2 488	16.5%	7 165	47.4%	3 852	56.9%	(35.4%)
Transfers and grants	8 175	8 175	4 219	51.6%	1 429	17.5%	593	7.3%	6 240	76.3%	185	91.2%	220.1%
Other expenditure	362 959	378 251	39 422	10.9%	73 735	20.3%	58 776	15.5%	171 933	45.5%	54 113	43.2%	8.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 918)	(54 918)	356 354		(137 008)		(41 700)		177 646		(35 217)		
Transfers recognised - capital	112 256	120 192	-	-	-	-	43 153	35.9%	43 153	35.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 338	65 274	356 354		(137 008)		1 453		220 799		(35 217)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 338	65 274	356 354		(137 008)		1 453		220 799		(35 217)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 338	65 274	356 354		(137 008)		1 453		220 799		(35 217)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 338	65 274	356 354		(137 008)		1 453		220 799		(35 217)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	452 759	437 183	48 712	10.8%	56 789	12.5%	49 287	11.3%	154 788	35.4%	37 202	32.2%	32.5%
National Government	92 785	92 785	2 354	2.5%	7 336	7.9%	8 514	9.2%	18 204	19.6%	12 578	40.5%	(32.3%)
Provincial Government	19 471	27 407	15	.1%	2 752	14.1%	3 893	14.2%	6 660	24.3%	1 332	31.8%	192.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 256	120 192	2 369	2.1%	10 088	9.0%	12 407	10.3%	24 864	20.7%	13 911	38.4%	(10.8%)
Borrowing	88 000	92 567	38 232	43.4%	21 459	24.4%	24 592	26.6%	84 283	91.1%	2 687	4.3%	815.3%
Internally generated funds	240 504	212 424	4 830	2.0%	20 950	8.7%	8 174	3.8%	33 954	16.0%	20 603	42.9%	(60.3%)
Public contributions and donations	12 000	12 000	3 281	27.3%	4 293	35.8%	4 114	34.3%	11 688	97.4%	2	86.5%	205 611.9%
Capital Expenditure Standard Classification	452 759	437 183	48 712	10.8%	56 789	12.5%	49 287	11.3%	154 788	35.4%	37 202	32.2%	32.5%
Governance and Administration	39 538	43 269	665	1.7%	4 066	10.3%	2 919	6.7%	7 650	17.7%	4 868	32.5%	(40.1%)
Executive & Council	40	(1 460)	-	-	-	-	11	(.8%)	11	(.8%)	1	106.4%	1 195.9%
Budget & Treasury Office	1 350	1 480	230	17.0%	665	49.2%	53	3.6%	947	64.0%	724	47.0%	(92.7%)
Corporate Services	38 148	43 249	435	1.1%	3 401	8.9%	2 855	6.6%	6 691	15.5%	4 143	30.9%	(31.1%)
Community and Public Safety	36 725	46 660	2 178	5.9%	5 367	14.6%	4 994	10.7%	12 539	26.9%	4 185	31.2%	19.3%
Community & Social Services	1 538	2 431	28	1.8%	91	5.9%	283	11.7%	402	16.5%	589	32.5%	(51.9%)
Sport And Recreation	7 572	5 850	1 125	14.9%	1 425	18.8%	379	6.5%	2 929	50.1%	1 097	28.2%	(65.4%)
Public Safety	6 520	2 003	2	-	266	4.1%	6	.3%	274	13.7%	115	87.7%	(94.5%)
Housing	21 096	36 377	1 023	4.9%	3 586	17.0%	4 326	11.9%	8 935	24.6%	2 384	31.6%	81.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 979	45 421	2 155	4.8%	3 014	6.7%	2 005	4.4%	7 174	15.8%	4 498	18.7%	(55.4%)
Planning and Development	2 869	2 489	5	.2%	49	1.7%	92	3.7%	146	5.9%	74	19.5%	25.2%
Road Transport	41 010	39 931	2 148	5.2%	2 852	7.0%	1 520	3.8%	6 520	16.3%	4 134	18.5%	(63.2%)
Environmental Protection	1 100	3 000	2	.1%	113	10.3%	392	13.1%	507	16.9%	290	24.2%	35.1%
Trading Services	331 467	301 304	43 682	13.2%	44 342	13.4%	39 354	13.1%	127 377	42.3%	23 650	36.2%	66.4%
Electricity	48 430	50 311	1 159	2.4%	5 533	11.4%	4 061	8.1%	10 753	21.4%	8 499	37.4%	(52.2%)
Water	67 574	64 841	1 183	1.8%	14 470	21.4%	9 660	14.9%	25 313	39.0%	10 355	48.2%	(6.7%)
Waste Water Management	197 550	174 377	38 630	19.6%	22 635	11.5%	25 349	14.5%	86 614	49.7%	6 522	21.4%	288.7%
Waste Management	17 913	11 775	2 709	15.1%	1 704	9.5%	284	2.4%	4 697	39.9%	(1 726)	13.2%	(116.5%)
Other	50	529	32	64.7%	-	-	16	3.0%	48	9.2%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 253 700	1 272 080	469 418	37.4%	1 652 621	131.8%	407 574	32.0%	2 529 613	198.9%	298 380	87.6%	36.6%
Property rates, penalties and collection charges	264 852	266 402	94 784	35.8%	81 151	30.6%	53 219	20.0%	229 154	86.0%	50 249	89.8%	5.9%
Service charges	652 458	649 411	155 995	23.9%	168 083	25.8%	150 241	23.1%	474 318	73.0%	139 217	71.3%	7.9%
Other revenue	69 245	77 160	205 788	297.2%	1 352 497	1 953.2%	152 669	197.9%	1 710 955	2 217.4%	104 016	461.4%	46.8%
Government - operating	122 945	115 009	5 625	4.6%	31 893	25.9%	-	-	37 518	32.6%	0	-	(100.0%)
Government - capital	112 256	120 192	3 038	2.7%	1 638	1.5%	43 800	36.4%	48 476	40.3%	532	4.3%	8 130.4%
Interest	31 944	43 906	4 189	13.1%	17 359	54.3%	7 645	17.4%	29 193	66.5%	4 365	17.1%	75.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 034 920)	(1 045 364)	(350 820)	33.9%	(1 580 289)	152.7%	(288 140)	27.6%	(2 219 249)	212.3%	(229 405)	80.3%	25.6%
Suppliers and employees	(1 003 031)	(1 014 475)	(345 527)	34.4%	(1 567 365)	156.3%	(284 745)	28.1%	(2 197 637)	216.6%	(228 507)	80.9%	24.6%
Finance charges	(23 714)	(22 714)	-	-	(10 301)	43.4%	-	-	(10 301)	45.4%	-	34.4%	-
Transfers and grants	(8 175)	(8 175)	(5 292)	64.7%	(2 623)	32.1%	(3 395)	41.5%	(11 310)	138.3%	(898)	123.4%	278.0%
Net Cash from/(used) Operating Activities	218 780	226 716	118 599	54.2%	72 332	33.1%	119 434	52.7%	310 365	136.9%	68 974	133.2%	73.2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	755	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	755	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(452 759)	(437 183)	(46 038)	10.2%	(47 639)	10.5%	(34 975)	8.0%	(128 653)	29.4%	(31 397)	26.3%	11.4%
Capital assets	(452 759)	(437 183)	(46 038)	10.2%	(47 639)	10.5%	(34 975)	8.0%	(128 653)	29.4%	(31 397)	26.3%	11.4%
Net Cash from/(used) Investing Activities	(452 759)	(437 183)	(46 038)	10.2%	(47 639)	10.5%	(34 975)	8.0%	(128 653)	29.4%	(30 642)	26.0%	14.1%
Cash Flow from Financing Activities													
Receipts	88 000	88 000	316	.4%	(71)	(.1%)	473	.5%	718	.8%	50 192	50.7%	(99.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	88 000	88 000	-	-	-	-	-	-	-	-	50 000	50.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	316	-	(71)	-	473	-	718	-	192	-	146.8%
Payments	(6 975)	(6 975)	-	-	(3 604)	51.7%	-	-	(3 604)	51.7%	-	30.8%	-
Repayment of borrowing	(6 975)	(6 975)	-	-	(3 604)	51.7%	-	-	(3 604)	51.7%	-	30.8%	-
Net Cash from/(used) Financing Activities	81 025	81 025	316	.4%	(3 675)	(4.5%)	473	.6%	(2 886)	(3.6%)	50 192	53.0%	(99.1%)
Net Increase/(Decrease) in cash held	(152 954)	(129 442)	72 876	(47.6%)	21 018	(13.7%)	84 932	(65.6%)	178 825	(138.2%)	88 524	(1 683.3%)	(4.1%)
Cash/cash equivalents at the year begin:	558 186	609 430	603 636	108.1%	676 512	121.2%	697 530	114.5%	603 636	99.0%	599 285	100.0%	16.4%
Cash/cash equivalents at the year end:	405 232	479 989	676 512	166.9%	697 530	172.1%	782 461	163.0%	782 461	163.0%	687 809	139.2%	13.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 192	30.7%	1 061	2.0%	968	1.8%	34 479	65.4%	52 700	29.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 562	84.2%	210	.7%	162	.5%	4 607	14.6%	31 541	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 065	31.3%	732	2.1%	586	1.7%	22 967	65.0%	35 351	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 320	13.9%	338	2.0%	325	1.9%	13 704	82.1%	16 687	9.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 648	29.3%	386	2.0%	374	1.9%	12 845	66.7%	19 254	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 129	8.0%	370	2.6%	383	2.7%	12 163	86.6%	14 045	8.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 981	28.6%	48	.7%	61	.9%	4 834	69.8%	6 923	3.9%	-	-	-	-
Total By Income Source	64 898	36.8%	3 145	1.8%	2 859	1.6%	105 598	59.8%	176 499	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 118	77.6%	92	2.3%	75	1.9%	736	18.3%	4 021	2.3%	-	-	-	-
Commercial	12 241	68.3%	124	.7%	86	.5%	5 468	30.5%	17 919	10.2%	-	-	-	-
Households	35 409	27.6%	2 704	2.1%	2 478	1.9%	87 657	68.3%	128 248	72.7%	-	-	-	-
Other	14 129	53.7%	224	.9%	220	.8%	11 738	44.6%	26 312	14.9%	-	-	-	-
Total By Customer Group	64 898	36.8%	3 145	1.8%	2 859	1.6%	105 598	59.8%	176 499	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25	100.0%	-	-	-	-	-	-	25	44.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5	100.0%	-	-	-	-	-	-	5	8.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	100.0%	-	-	-	-	-	-	26	47.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	56	100.0%	-	-	-	-	-	-	56	100.0%

Contact Details

Municipal Manager	Mrs Christa Liebenberg	021 808 8763
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	789 849	819 025	179 686	22.7%	183 150	23.2%	193 539	23.6%	556 375	67.9%	220 741	71.3%	(12.3%)
Property rates	98 510	99 142	27 234	27.6%	25 347	25.7%	25 635	25.9%	78 215	78.9%	31 887	75.9%	(19.6%)
Property rates - penalties and collection charges	835	835	180	21.6%	244	29.2%	283	33.9%	707	84.7%	225	78.3%	25.8%
Service charges - electricity revenue	360 890	360 890	74 718	20.7%	81 236	22.5%	88 144	24.4%	244 099	67.6%	77 115	67.9%	14.3%
Service charges - water revenue	51 093	51 093	7 637	14.9%	14 318	28.0%	18 474	36.2%	40 429	79.1%	20 072	83.4%	(8.0%)
Service charges - sanitation revenue	55 093	55 093	13 079	23.7%	12 285	22.3%	14 913	27.1%	40 278	73.1%	17 399	76.3%	(14.3%)
Service charges - refuse revenue	31 541	31 541	7 659	24.3%	8 112	25.7%	9 602	30.4%	25 373	80.4%	11 466	82.2%	(16.3%)
Service charges - other	(24 324)	(24 324)	(7 028)	28.9%	(6 694)	27.5%	(6 431)	26.4%	(20 153)	82.9%	(6 465)	81.5%	(.5%)
Rental of facilities and equipment	13 825	13 825	3 693	26.7%	3 080	22.3%	3 394	24.6%	10 167	73.5%	3 248	72.7%	4.5%
Interest earned - external investments	9 000	9 000	2 613	29.0%	1 767	19.6%	3 244	36.0%	7 624	84.7%	3 087	100.8%	5.1%
Interest earned - outstanding debtors	2 673	2 673	751	28.1%	974	36.5%	1 067	39.9%	2 792	104.5%	789	84.4%	35.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	55 268	55 268	3 397	6.1%	3 232	5.8%	4 322	7.8%	10 950	19.8%	4 593	20.5%	(5.9%)
Licences and permits	3 659	2 818	679	18.6%	635	17.4%	904	32.1%	2 218	78.7%	733	61.3%	23.4%
Agency services	5 618	5 618	1 029	18.3%	1 682	29.9%	1 652	29.4%	4 363	77.7%	1 459	75.4%	13.3%
Transfers recognised - operational	116 837	146 441	43 628	37.3%	34 954	29.9%	23 631	16.1%	102 213	69.8%	53 655	87.5%	(56.0%)
Other own revenue	8 331	8 112	417	5.0%	1 976	23.7%	3 988	49.2%	6 382	78.7%	1 403	47.3%	184.2%
Gains on disposal of PPE	1 000	1 000	-	-	-	-	717	71.7%	717	71.7%	76	15.7%	840.5%
Operating Expenditure	826 769	867 202	185 620	22.5%	194 268	23.5%	196 283	22.6%	576 171	66.4%	170 745	66.5%	15.0%
Employee related costs	245 519	232 161	51 847	21.1%	56 880	23.2%	59 307	25.5%	168 035	72.4%	51 634	69.3%	14.9%
Remuneration of councillors	15 408	15 309	3 633	23.6%	3 633	23.6%	4 216	27.5%	11 482	75.0%	3 442	70.8%	22.5%
Debt impairment	49 414	49 414	4 203	8.5%	20 503	41.5%	12 353	25.0%	37 060	75.0%	4 003	25.0%	208.6%
Depreciation and asset impairment	73 080	85 799	21 593	29.5%	21 601	29.6%	21 456	25.0%	64 651	75.4%	17 082	75.5%	25.6%
Finance charges	28 684	28 684	6 211	21.7%	5 873	20.5%	5 905	20.6%	17 989	62.7%	6 467	76.6%	(8.7%)
Bulk purchases	258 858	258 858	61 858	23.9%	50 053	19.3%	59 313	22.9%	171 223	66.1%	46 303	65.6%	28.1%
Other Materials	54 926	50 227	7 259	13.2%	12 167	22.2%	11 291	22.5%	30 717	61.2%	13 641	59.6%	(17.2%)
Contracted services	7 534	9 663	1 221	16.2%	2 298	30.5%	2 767	28.6%	6 285	65.0%	1 843	65.6%	50.1%
Transfers and grants	260	680	65	25.2%	5	2.1%	185	27.3%	256	37.7%	155	83.1%	19.3%
Other expenditure	92 869	136 190	27 730	29.9%	21 253	22.9%	19 457	14.3%	68 440	50.3%	26 038	75.7%	(25.3%)
Loss on disposal of PPE	217	217	-	-	-	-	32	14.8%	32	14.8%	137	53.3%	(76.5%)
Surplus/(Deficit)	(36 920)	(48 176)	(5 934)		(11 117)		(2 744)		(19 795)		49 997		
Transfers recognised - capital	65 355	48 133	-	-	-	-	-	-	-	-	195	.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 434	(44)	(5 934)		(11 117)		(2 744)		(19 795)		50 192		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 434	(44)	(5 934)		(11 117)		(2 744)		(19 795)		50 192		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 434	(44)	(5 934)		(11 117)		(2 744)		(19 795)		50 192		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 434	(44)	(5 934)		(11 117)		(2 744)		(19 795)		50 192		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	151 930	125 262	18 898	12.4%	15 698	10.3%	21 409	17.1%	56 005	44.7%	6 921	46.7%	209.3%
National Government	34 383	34 427	4 017	11.7%	39	.1%	9 958	28.9%	14 014	40.7%	4 484	72.9%	122.1%
Provincial Government	29 972	13 706	778	2.6%	3 203	10.7%	426	3.1%	4 407	32.2%	100	3.8%	326.2%
District Municipality	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 355	48 133	4 795	7.3%	3 242	5.0%	10 384	21.6%	18 421	38.3%	4 584	64.0%	126.5%
Borrowing	60 000	49 524	6 918	11.5%	4 985	8.3%	3 792	7.7%	15 694	31.7%	156	4.8%	2 328.3%
Internally generated funds	26 575	27 606	7 185	27.0%	7 472	28.1%	7 233	26.2%	21 890	79.3%	2 131	33.0%	239.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Capital Expenditure Standard Classification	151 930	125 262	18 898	12.4%	15 698	10.3%	21 409	17.1%	56 005	44.7%	6 921	46.7%	209.3%
Governance and Administration	17 206	19 768	173	1.0%	4 457	25.9%	5 266	26.6%	9 896	50.1%	869	32.9%	506.2%
Executive & Council	300	300	43	14.3%	24	7.9%	69	23.1%	136	45.3%	133	63.1%	(47.7%)
Budget & Treasury Office	700	1 566	30	4.3%	16	2.2%	439	28.0%	485	30.9%	93	30.6%	370.9%
Corporate Services	16 206	17 902	100	.6%	4 417	27.3%	4 758	26.6%	9 275	51.8%	643	31.0%	640.1%
Community and Public Safety	19 107	21 829	1 125	5.9%	3 856	20.2%	2 181	10.0%	7 161	32.8%	785	15.0%	178.0%
Community & Social Services	5 427	7 187	937	17.3%	3 425	63.1%	674	9.4%	5 037	70.1%	204	9.7%	231.0%
Sport And Recreation	6 783	7 488	10	.2%	342	5.0%	1 058	14.1%	1 410	18.8%	545	24.5%	94.1%
Public Safety	6 762	7 018	177	2.6%	89	1.3%	448	6.4%	714	10.2%	36	11.3%	1 155.1%
Housing	135	135	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 530	25 444	10 364	42.2%	2 747	11.2%	3 901	15.3%	17 012	66.9%	(24)	96.8%	(16 616.1%)
Planning and Development	36	35	-	-	35	97.4%	-	-	35	100.0%	-	-	-
Road Transport	24 494	25 409	10 364	42.3%	2 712	11.1%	3 901	15.4%	16 977	66.8%	(24)	96.8%	(16 616.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 088	58 221	7 237	7.9%	4 639	5.1%	10 061	17.3%	21 936	37.7%	5 291	31.0%	90.1%
Electricity	24 128	15 461	75	.3%	891	3.7%	785	5.1%	1 751	11.3%	400	7.5%	96.3%
Water	35 520	26 105	6 704	18.9%	2 995	8.4%	7 805	29.9%	17 503	67.0%	3 626	27.5%	115.2%
Waste Water Management	26 880	9 807	444	1.7%	199	.7%	354	3.6%	997	10.2%	1 176	55.8%	(69.9%)
Waste Management	4 560	6 848	14	.3%	554	12.1%	1 118	16.3%	1 685	24.6%	90	81.8%	1 148.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	808 787	818 482	239 846	29.7%	210 854	26.1%	240 717	29.4%	691 417	84.5%	231 394	88.6%	4.0%
Property rates, penalties and collection charges	96 389	97 003	22 823	23.7%	18 792	19.5%	19 950	20.6%	61 565	63.5%	18 242	61.3%	9.4%
Service charges	472 130	472 130	119 335	25.3%	112 512	23.8%	128 085	27.1%	359 932	76.2%	112 437	78.1%	13.9%
Other revenue	46 402	45 343	44 318	95.5%	30 745	66.3%	42 176	93.0%	117 240	258.6%	34 468	242.2%	22.4%
Government - operating	116 837	146 006	43 628	37.3%	35 142	30.1%	23 730	16.3%	102 500	70.2%	54 215	84.7%	(56.2%)
Government - capital	65 355	46 328	6 378	9.8%	11 283	17.3%	22 627	48.8%	40 289	87.0%	8 155	102.4%	177.5%
Interest	11 673	11 673	3 364	28.8%	2 380	20.4%	4 148	35.5%	9 892	84.7%	3 876	97.6%	7.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(703 174)	(730 887)	(233 296)	33.2%	(170 578)	24.3%	(197 119)	27.0%	(600 992)	82.2%	(178 977)	82.4%	10.1%
Suppliers and employees	(675 331)	(702 625)	(220 876)	32.7%	(170 572)	25.3%	(185 155)	26.4%	(576 603)	82.1%	(165 877)	81.7%	11.6%
Finance charges	(27 582)	(27 582)	(12 354)	44.8%	-	-	(11 778)	42.7%	(24 132)	87.5%	(12 945)	100.0%	(9.0%)
Transfers and grants	(260)	(680)	(65)	25.2%	(5)	2.1%	(185)	27.3%	(256)	37.7%	(155)	83.1%	19.3%
Net Cash from/(used) Operating Activities	105 614	87 595	6 550	6.2%	40 277	38.1%	43 598	49.8%	90 425	103.2%	52 417	141.8%	(16.8%)
Cash Flow from Investing Activities													
Receipts	200	120	(23)	(11.5%)	20	10.2%	2	1.9%	(0)	(.4%)	38	36.2%	(94.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	200	120	(23)	(11.5%)	20	10.2%	2	1.9%	(0)	(.4%)	38	36.2%	(94.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(151 930)	(125 262)	(18 898)	12.4%	(15 698)	10.3%	(21 407)	17.1%	(56 003)	44.7%	(6 921)	46.7%	209.3%
Capital assets	(151 930)	(125 262)	(18 898)	12.4%	(15 698)	10.3%	(21 407)	17.1%	(56 003)	44.7%	(6 921)	46.7%	209.3%
Net Cash from/(used) Investing Activities	(151 730)	(125 142)	(18 922)	12.5%	(15 678)	10.3%	(21 404)	17.1%	(56 004)	44.8%	(6 883)	46.7%	211.0%
Cash Flow from Financing Activities													
Receipts	60 250	60 250	83	.1%	58	.1%	73	.1%	215	.4%	64	91.7%	15.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	250	83	33.3%	58	23.1%	73	29.4%	215	85.8%	64	91.7%	15.7%
Payments	(25 040)	(25 040)	(12 026)	48.0%	-	-	(12 601)	50.3%	(24 627)	98.4%	(13 583)	100.0%	(7.2%)
Repayment of borrowing	(25 040)	(25 040)	(12 026)	48.0%	-	-	(12 601)	50.3%	(24 627)	98.4%	(13 583)	100.0%	(7.2%)
Net Cash from/(used) Financing Activities	35 210	35 210	(11 942)	(33.9%)	58	.2%	(12 528)	(35.6%)	(24 412)	(69.3%)	(13 519)	100.1%	(7.3%)
Net Increase/(Decrease) in cash held	(10 906)	(2 336)	(24 314)	222.9%	24 657	(226.1%)	9 666	(413.7%)	10 009	(428.4%)	32 015	(103.1%)	(69.8%)
Cash/cash equivalents at the year begin:	95 031	136 931	136 931	144.1%	112 617	118.5%	137 274	100.3%	136 931	100.0%	156 549	86.7%	(12.3%)
Cash/cash equivalents at the year end:	84 124	134 594	112 617	133.9%	137 274	163.2%	146 940	109.2%	146 940	109.2%	188 563	150.9%	(22.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 683	56.6%	833	4.9%	649	3.8%	5 928	34.7%	17 093	14.3%	5 932	34.7%	5 853	34.0%
Trade and Other Receivables from Exchange Transactions - Electricity	22 221	89.4%	219	.9%	402	1.6%	2 020	8.1%	24 862	20.8%	551	2.2%	1 821	7.0%
Receivables from Non-exchange Transactions - Property Rates	9 120	44.4%	623	3.0%	522	2.5%	10 280	50.0%	20 546	17.2%	1 715	8.3%	7 820	38.0%
Receivables from Exchange Transactions - Waste Water Management	9 700	43.8%	1 013	4.6%	938	4.2%	10 500	47.4%	22 151	18.6%	6 739	30.4%	8 421	38.0%
Receivables from Exchange Transactions - Waste Management	5 959	43.8%	611	4.5%	559	4.1%	6 478	47.6%	13 608	11.4%	4 195	30.8%	5 409	39.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 655	28.0%	229	3.9%	214	3.6%	3 814	64.5%	5 911	5.0%	2 165	36.6%	3 764	63.0%
Interest on Arrear Debtor Accounts	2 103	23.7%	37	.4%	59	.7%	6 658	75.2%	8 856	7.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 022)	(16.0%)	294	4.6%	241	3.8%	6 868	107.6%	6 381	5.3%	1 764	27.6%	5 847	91.0%
Total By Income Source	59 420	49.8%	3 859	3.2%	3 584	3.0%	52 546	44.0%	119 409	100.0%	23 060	19.3%	38 936	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 778	60.8%	155	3.4%	186	4.1%	1 449	31.7%	4 567	3.8%	-	-	-	-
Commercial	11 605	86.7%	93	.7%	92	.7%	1 593	11.9%	13 384	11.2%	-	-	1 837	13.0%
Households	38 914	44.7%	3 325	3.8%	3 078	3.5%	41 663	47.9%	86 979	72.8%	23 060	26.5%	37 099	42.0%
Other	6 124	42.3%	286	2.0%	228	1.6%	7 842	54.2%	14 479	12.1%	-	-	-	-
Total By Customer Group	59 420	49.8%	3 859	3.2%	3 584	3.0%	52 546	44.0%	119 409	100.0%	23 060	19.3%	38 936	32.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 916	100.0%	-	-	-	-	-	-	17 916	24.6%
Bulk Water	279	100.0%	-	-	-	-	-	-	279	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 508	100.0%	-	-	-	-	-	-	2 508	3.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 583	100.0%	-	-	-	-	-	-	41 583	57.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 592	100.0%	-	-	-	-	-	-	10 592	14.5%
Total	72 878	100.0%	-	-	-	-	-	-	72 878	100.0%

Contact Details

Municipal Manager	Mr G F Matthyse	023 348 2800
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	526 439	551 232	139 171	26.4%	120 267	22.8%	147 892	26.8%	407 330	73.9%	125 665	74.6%	17.7%
Property rates	38 577	39 917	40 621	105.3%	(717)	(1.9%)	44	.1%	39 947	100.1%	(39)	103.8%	(212.9%)
Property rates - penalties and collection charges	487	487	40	8.2%	82	16.9%	76	15.6%	199	40.8%	78	57.9%	(2.9%)
Service charges - electricity revenue	303 898	301 714	50 462	16.6%	65 929	21.7%	94 940	31.5%	211 332	70.0%	83 102	71.3%	14.2%
Service charges - water revenue	39 308	39 308	5 814	14.8%	7 811	19.9%	12 309	31.3%	25 934	66.0%	11 440	65.0%	7.6%
Service charges - sanitation revenue	13 504	14 504	5 228	38.7%	4 774	35.4%	4 581	31.6%	14 583	100.5%	3 360	79.7%	36.3%
Service charges - refuse revenue	11 805	13 305	3 986	33.8%	3 626	30.7%	3 475	26.1%	11 087	83.3%	2 663	74.2%	30.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 896	2 726	633	21.9%	735	25.4%	731	26.8%	2 099	77.0%	679	65.3%	7.7%
Interest earned - external investments	2 940	3 540	942	32.0%	888	30.2%	1 102	31.1%	2 933	82.8%	468	59.3%	135.8%
Interest earned - outstanding debtors	3 883	1 587	322	8.3%	388	10.0%	517	32.6%	1 227	77.3%	674	71.2%	(23.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 865	18 862	765	5.9%	1 240	9.6%	1 318	7.0%	3 323	17.6%	1 385	29.8%	(4.8%)
Licences and permits	1 635	1 725	279	17.1%	240	14.7%	293	17.0%	812	47.1%	301	55.1%	(2.8%)
Agency services	2 366	2 866	140	5.9%	147	6.2%	172	6.0%	459	16.0%	148	18.5%	16.2%
Transfers recognised - operational	75 992	86 735	25 887	34.1%	31 506	41.5%	23 694	27.3%	81 087	93.5%	18 521	90.0%	27.9%
Other own revenue	16 282	23 956	4 052	24.9%	3 617	22.2%	4 639	19.4%	12 308	51.4%	2 885	54.0%	60.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	554 278	587 907	119 692	21.6%	133 459	24.1%	143 579	24.4%	396 731	67.5%	124 582	69.9%	15.2%
Employee related costs	159 970	160 097	37 796	23.6%	33 605	21.0%	36 081	22.5%	107 482	67.1%	34 809	68.2%	3.7%
Remuneration of councillors	8 858	8 858	2 091	23.6%	2 007	22.7%	2 425	27.4%	6 523	73.6%	1 990	70.8%	21.8%
Debt impairment	16 773	24 773	4 193	25.0%	4 193	25.0%	7 393	29.8%	15 779	63.7%	8 060	75.0%	(8.3%)
Depreciation and asset impairment	21 745	34 745	-	-	10 879	50.0%	5 378	15.5%	16 257	46.8%	4 795	72.7%	12.1%
Finance charges	8 666	8 666	1 742	20.1%	1 906	22.0%	2 103	24.3%	5 751	66.4%	2 097	71.1%	.3%
Bulk purchases	241 735	241 735	58 929	24.4%	53 503	22.1%	68 936	28.5%	181 368	75.0%	59 455	78.2%	15.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 993	2 057	333	16.7%	422	21.2%	633	30.8%	1 388	67.5%	587	68.7%	8.0%
Transfers and grants	126	126	-	-	125	99.4%	-	-	125	99.4%	-	100.0%	-
Other expenditure	94 413	106 851	14 608	15.5%	26 819	28.4%	20 630	19.3%	62 057	58.1%	12 788	53.5%	61.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(27 839)	(36 675)	19 478		(13 192)		4 313		10 599		1 084		
Transfers recognised - capital	29 222	30 141	3 882	13.3%	3 880	13.3%	6 773	22.5%	14 535	48.2%	6 229	68.8%	8.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 383	(6 534)	23 360		(9 312)		11 087		25 134		7 313		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 383	(6 534)	23 360		(9 312)		11 087		25 134		7 313		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 383	(6 534)	23 360		(9 312)		11 087		25 134		7 313		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 383	(6 534)	23 360		(9 312)		11 087		25 134		7 313		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	51 624	58 674	9 875	19.1%	7 017	13.6%	13 841	23.6%	30 732	52.4%	9 666	50.7%	43.2%
National Government	26 633	27 170	3 881	14.6%	3 800	14.3%	6 133	22.6%	13 814	50.8%	5 423	72.7%	13.1%
Provincial Government	2 589	2 972	63	2.4%	89	3.5%	604	20.3%	756	25.5%	6	10.4%	9 270.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	345	99.5%	(100.0%)
Transfers recognised - capital	29 222	30 141	3 943	13.5%	3 890	13.3%	6 738	22.4%	14 571	48.3%	5 774	67.0%	16.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 402	28 532	5 931	26.5%	3 127	14.0%	7 103	24.9%	16 162	56.6%	3 892	39.3%	82.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 624	58 674	9 875	19.1%	7 017	13.6%	13 841	23.6%	30 732	52.4%	9 666	50.7%	43.2%
Governance and Administration	2 625	2 685	201	7.7%	239	9.1%	1 854	69.1%	2 294	85.5%	1 724	52.2%	7.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 625	2 685	201	7.7%	239	9.1%	1 854	69.1%	2 294	85.5%	1 724	55.9%	7.5%
Community and Public Safety	5 789	6 202	946	16.3%	255	4.4%	1 308	21.1%	2 509	40.4%	381	28.9%	243.2%
Community & Social Services	4 289	4 622	87	2.0%	174	4.1%	1 237	26.8%	1 499	32.4%	574	31.7%	115.6%
Sport And Recreation	-	80	35	-	-	-	-	-	35	43.6%	125	18.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	26	87.3%	(100.0%)
Housing	1 500	1 500	823	54.9%	81	5.4%	71	4.7%	975	65.0%	(344)	28.2%	(120.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 719	10 895	1 161	9.9%	1 761	15.0%	1 623	14.9%	4 545	41.7%	182	8.6%	793.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Road Transport	10 869	9 441	1 161	10.7%	1 663	15.3%	333	3.5%	3 158	33.4%	182	12.0%	83.4%
Environmental Protection	850	1 454	-	-	97	11.5%	1 290	88.8%	1 388	95.5%	-	-	(100.0%)
Trading Services	31 491	38 892	7 567	24.0%	4 762	15.1%	9 056	23.3%	21 384	55.0%	7 379	58.5%	22.7%
Electricity	5 054	7 156	178	3.5%	264	5.2%	2 251	31.5%	2 693	37.6%	2 253	67.8%	(.1%)
Water	3 528	1 160	-	-	3	.1%	320	27.6%	323	27.8%	4 776	71.8%	(93.3%)
Waste Water Management	9 070	22 890	7 388	81.5%	4 496	49.6%	3 864	16.9%	15 747	68.8%	-	-	(100.0%)
Waste Management	13 839	7 687	-	-	-	-	2 621	34.1%	2 621	34.1%	350	10.9%	649.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	556 564	566 814	152 293	27.4%	149 830	26.9%	176 517	31.1%	478 639	84.4%	159 931	94.6%	10.4%
Property rates, penalties and collection charges	39 892	39 892	14 176	35.5%	8 749	21.9%	7 297	18.3%	30 221	75.8%	6 390	85.0%	14.2%
Service charges	382 279	382 279	87 073	22.8%	85 895	22.5%	122 894	32.1%	295 862	77.4%	105 637	89.0%	16.3%
Other revenue	28 751	28 751	10 152	35.3%	12 486	43.4%	16 134	56.1%	38 772	134.9%	15 538	216.5%	3.8%
Government - operating	75 248	85 498	31 750	42.2%	21 994	29.2%	17 198	20.1%	70 942	83.0%	19 319	84.6%	(11.0%)
Government - capital	23 912	23 912	8 655	36.2%	20 282	84.8%	12 481	52.2%	41 418	173.2%	12 293	132.2%	1.5%
Interest	6 482	6 482	486	7.5%	424	6.5%	513	7.9%	1 423	22.0%	754	38.3%	(31.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(502 849)	(504 414)	(146 144)	29.1%	(130 797)	26.0%	(149 998)	29.7%	(426 939)	84.6%	(128 979)	97.3%	16.3%
Suppliers and employees	(500 176)	(501 740)	(145 329)	29.1%	(130 087)	26.0%	(149 217)	29.7%	(424 632)	84.6%	(128 132)	97.4%	16.5%
Finance charges	(2 674)	(2 674)	(816)	30.5%	(585)	21.9%	(782)	29.2%	(2 182)	81.6%	(847)	82.2%	(7.7%)
Transfers and grants	-	-	-	-	(125)	-	-	-	(125)	-	-	120.0%	-
Net Cash from/(used) Operating Activities	53 715	62 400	6 148	11.4%	19 033	35.4%	26 518	42.5%	51 700	82.9%	30 952	78.3%	(14.3%)
Cash Flow from Investing Activities													
Receipts	2 000	2 000	327	16.4%	190	9.5%	229	11.5%	746	37.3%	1 302	160.8%	(82.4%)
Proceeds on disposal of PPE	-	-	150	-	33	-	25	-	208	-	1 145	(60 363 350.0%)	(97.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 000	2 000	177	8.9%	156	7.8%	205	10.2%	538	26.9%	156	82.4%	30.9%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 624)	(58 674)	(9 337)	18.1%	(6 433)	12.5%	(12 545)	21.4%	(28 315)	48.3%	(8 950)	45.7%	40.2%
Capital assets	(51 624)	(58 674)	(9 337)	18.1%	(6 433)	12.5%	(12 545)	21.4%	(28 315)	48.3%	(8 950)	45.7%	40.2%
Net Cash from/(used) Investing Activities	(49 624)	(56 674)	(9 010)	18.2%	(6 243)	12.6%	(12 316)	21.7%	(27 569)	48.6%	(7 649)	42.7%	61.0%
Cash Flow from Financing Activities													
Receipts	457	457	248	54.2%	670	146.6%	295	64.6%	1 213	265.4%	479	812.6%	(38.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	457	457	248	54.2%	670	146.6%	295	64.6%	1 213	265.4%	479	812.6%	(38.4%)
Payments	(2 871)	(2 871)	(854)	29.7%	(848)	29.5%	(857)	29.8%	(2 559)	89.1%	(848)	76.2%	1.0%
Repayment of borrowing	(2 871)	(2 871)	(854)	29.7%	(848)	29.5%	(857)	29.8%	(2 559)	89.1%	(848)	76.2%	1.0%
Net Cash from/(used) Financing Activities	(2 414)	(2 414)	(606)	25.1%	(178)	7.4%	(562)	23.3%	(1 346)	55.7%	(369)	47.6%	52.0%
Net Increase/(Decrease) in cash held	1 677	3 313	(3 468)	(206.8%)	12 612	751.9%	13 641	411.8%	22 785	687.8%	22 934	431.1%	(40.5%)
Cash/cash equivalents at the year begin:	67 268	82 634	82 634	122.8%	79 166	117.7%	91 778	111.1%	82 634	100.0%	64 437	100.0%	42.4%
Cash/cash equivalents at the year end:	68 946	85 946	79 166	114.8%	91 778	133.1%	105 419	122.7%	105 419	122.7%	87 371	129.9%	20.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 484	46.5%	544	7.3%	337	4.5%	3 128	41.7%	7 493	11.3%	-	-	1 307	17.0%
Trade and Other Receivables from Exchange Transactions - Electricity	27 102	91.7%	372	1.3%	121	.4%	1 946	6.6%	29 541	44.6%	-	-	1 977	6.0%
Receivables from Non-exchange Transactions - Property Rates	1 801	20.5%	194	2.2%	147	1.7%	6 624	75.6%	8 767	13.2%	-	-	1 774	20.0%
Receivables from Exchange Transactions - Waste Water Management	1 820	30.6%	377	6.3%	312	5.2%	3 449	57.9%	5 957	9.0%	-	-	1 582	26.0%
Receivables from Exchange Transactions - Waste Management	1 391	30.7%	291	6.4%	242	5.3%	2 600	57.5%	4 524	6.8%	-	-	1 138	25.0%
Receivables from Exchange Transactions - Property Rental Debtors	(1)	(.1%)	33	2.9%	31	2.8%	1 058	94.4%	1 120	1.7%	-	-	744	66.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	581	6.6%	552	6.3%	188	2.1%	7 448	84.9%	8 768	13.3%	-	-	3 969	45.0%
Total By Income Source	36 177	54.7%	2 362	3.6%	1 377	2.1%	26 253	39.7%	66 170	100.0%	-	-	12 491	18.0%
Debtors Age Analysis By Customer Group														
Organs of State	340	25.2%	367	27.2%	13	1.0%	630	46.7%	1 350	2.0%	-	-	203	15.0%
Commercial	9 686	83.5%	44	.4%	25	.2%	1 845	15.9%	11 600	17.5%	-	-	1 320	11.0%
Households	9 208	28.3%	1 628	5.0%	1 173	3.6%	20 580	63.2%	32 589	49.3%	-	-	9 063	27.0%
Other	16 944	82.1%	323	1.6%	167	.8%	3 198	15.5%	20 631	31.2%	-	-	1 905	9.0%
Total By Customer Group	36 177	54.7%	2 362	3.6%	1 377	2.1%	26 253	39.7%	66 170	100.0%	-	-	12 491	18.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	25 169	100.0%	-	-	-	-	-	-	25 169	93.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 449	88.4%	189	11.6%	-	-	-	-	1 638	6.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26 618	99.3%	189	.7%	-	-	-	-	26 807	100.0%

Contact Details

Municipal Manager	Mr Soyisile Andreas Mokweni	023 615 8001
Financial Manager	Mr Conrad Fritz Hoffmann	023 615 8029

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	368 289	399 927	131 164	35.6%	104 906	28.5%	107 075	26.8%	343 145	85.8%	91 594	87.8%	16.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	165	165	-	-	-	-	2 313	1 403.7%	2 313	1 403.7%	-	-	(100.0%)
Rental of facilities and equipment	127	127	22	17.3%	31	24.7%	27	21.5%	81	63.5%	21	58.7%	29.1%
Interest earned - external investments	34 960	34 545	2 948	8.4%	4 736	13.5%	6 235	18.0%	13 919	40.3%	9 376	52.8%	(33.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	103 746	133 020	31 660	30.5%	26 883	25.9%	42 526	32.0%	101 069	76.0%	22 171	76.5%	91.8%
Transfers recognised - operational	226 448	229 578	95 870	42.3%	72 940	32.2%	55 425	24.1%	224 235	97.7%	59 741	98.2%	(7.2%)
Other own revenue	2 843	2 493	664	23.4%	316	11.1%	548	22.0%	1 528	61.3%	285	74.2%	92.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	368 289	399 927	68 101	18.5%	84 423	22.9%	104 521	26.1%	257 046	64.3%	73 598	60.0%	42.0%
Employee related costs	184 950	188 414	37 051	20.0%	40 976	22.2%	41 815	22.2%	119 842	63.6%	33 740	61.3%	23.9%
Remuneration of councillors	11 947	11 853	2 556	21.4%	2 558	21.4%	2 973	25.1%	8 087	68.2%	2 404	58.6%	23.7%
Debt impairment	126	126	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 983	9 701	2 443	30.6%	2 440	30.6%	2 595	26.8%	7 478	77.1%	-	-	(100.0%)
Finance charges	29	29	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	162 266	189 596	26 052	16.1%	38 449	23.7%	57 138	30.1%	121 639	64.2%	37 453	62.0%	52.6%
Loss on disposal of PPE	988	210	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	63 062		20 483		2 554		86 099		17 996		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	63 062		20 483		2 554		86 099		17 996		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	63 062		20 483		2 554		86 099		17 996		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	63 062		20 483		2 554		86 099		17 996		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	63 062		20 483		2 554		86 099		17 996		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	18 189	11 017	586	3.2%	1 412	7.8%	1 513	13.7%	3 510	31.9%	1 812	36.6%	(16.5%)
National Government	1 104	1 350	137	12.4%	76	6.9%	190	14.1%	403	29.9%	343	84.8%	(44.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 104	1 350	137	12.4%	76	6.9%	190	14.1%	403	29.9%	343	84.8%	(44.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 085	9 667	448	2.6%	1 336	7.8%	1 323	13.7%	3 107	32.1%	1 469	31.9%	(10.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 189	11 017	586	3.2%	1 412	7.8%	1 513	13.7%	3 510	31.9%	1 812	36.6%	(16.5%)
Governance and Administration	11 473	4 034	378	3.3%	1 048	9.1%	736	18.3%	2 161	53.6%	593	23.7%	24.2%
Executive & Council	4	4	3	79.3%	-	-	-	-	3	79.3%	-	9.8%	-
Budget & Treasury Office	3 621	203	4	.1%	18	.5%	-	-	22	10.9%	10	42.6%	(100.0%)
Corporate Services	7 849	3 826	370	4.7%	1 030	13.1%	736	19.2%	2 136	55.8%	583	23.8%	26.3%
Community and Public Safety	5 576	5 598	71	1.3%	253	4.5%	586	10.5%	910	16.3%	876	46.8%	(33.1%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 549	5 577	62	1.1%	241	4.3%	586	10.5%	889	15.9%	876	46.5%	(33.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	27	21	8	31.2%	13	46.2%	-	-	21	100.0%	-	100.0%	-
Economic and Environmental Services	1 139	1 385	137	12.1%	111	9.7%	190	13.7%	438	31.6%	343	84.9%	(44.7%)
Planning and Development	35	35	-	-	35	100.0%	-	-	35	100.0%	-	100.0%	-
Road Transport	1 104	1 350	137	12.4%	76	6.9%	190	14.1%	403	29.9%	343	84.8%	(44.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	368 289	399 927	138 677	37.7%	110 459	30.0%	107 950	27.0%	357 086	89.3%	89 371	90.6%	20.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	165	165	57	34.8%	-	-	-	-	57	34.8%	-	67.7%	-
Other revenue	106 716	135 640	38 443	36.0%	33 922	31.8%	46 578	34.3%	118 943	87.7%	21 021	81.2%	121.6%
Government - operating	226 448	229 578	95 919	42.4%	72 970	32.2%	55 137	24.0%	224 026	97.6%	59 211	98.3%	(6.9%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	34 960	34 545	4 258	12.2%	3 567	10.2%	6 235	18.0%	14 060	40.7%	9 139	68.1%	(31.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(360 180)	(390 227)	(68 035)	18.9%	(85 120)	23.6%	(102 420)	26.2%	(255 575)	65.5%	(73 640)	64.7%	39.1%
Suppliers and employees	(360 151)	(390 198)	(68 035)	18.9%	(73 666)	20.5%	(102 420)	26.2%	(244 121)	62.6%	(73 640)	64.7%	39.1%
Finance charges	(29)	(29)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(11 454)	-	-	-	(11 454)	-	-	-	-
Net Cash from/(used) Operating Activities	8 109	9 701	70 642	871.2%	25 339	312.5%	5 530	57.0%	101 511	1 046.4%	15 731	621.3%	(64.8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 189)	(11 017)	(586)	3.2%	(1 412)	7.8%	(1 513)	13.7%	(3 510)	31.9%	(4 033)	70.8%	(62.5%)
Capital assets	(18 189)	(11 017)	(586)	3.2%	(1 412)	7.8%	(1 513)	13.7%	(3 510)	31.9%	(4 033)	70.8%	(62.5%)
Net Cash from/(used) Investing Activities	(18 189)	(11 017)	(586)	3.2%	(1 412)	7.8%	(1 513)	13.7%	(3 510)	31.9%	(4 033)	70.8%	(62.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 080)	(1 316)	70 056	(695.0%)	23 927	(237.4%)	4 017	(305.2%)	98 001	(7 445.0%)	11 698	970.9%	(65.7%)
Cash/cash equivalents at the year begin:	472 096	504 118	504 118	106.8%	574 175	121.6%	598 102	118.6%	504 118	100.0%	544 837	102.7%	9.8%
Cash/cash equivalents at the year end:	462 016	502 802	574 175	124.3%	598 102	129.5%	602 119	119.8%	602 119	119.8%	556 536	122.2%	8.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-
Total By Income Source	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-
Total By Customer Group	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	251	100.0%	-	-	-	-	-	-	251	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	251	100.0%	-	-	-	-	-	-	251	100.0%

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	427 588	465 321	128 791	30.1%	105 499	24.7%	89 319	19.2%	323 609	69.5%	95 639	78.1%	(6.6%)
Property rates	72 247	75 213	40 160	55.6%	11 593	16.0%	11 238	14.9%	62 991	83.7%	10 118	84.5%	11.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 636	78 727	21 529	26.4%	18 642	22.8%	18 636	23.7%	58 807	74.7%	17 172	72.5%	8.5%
Service charges - water revenue	53 252	47 840	8 562	16.1%	12 024	22.6%	13 709	28.7%	34 295	71.7%	12 863	76.7%	6.6%
Service charges - sanitation revenue	20 856	22 148	5 514	26.4%	5 423	26.0%	5 679	25.6%	16 616	75.0%	5 301	70.7%	7.1%
Service charges - refuse revenue	25 849	25 849	6 534	25.3%	6 515	25.2%	6 035	23.3%	19 084	73.8%	5 319	71.0%	13.5%
Service charges - other	(3 320)	2 001	(174)	5.3%	(1 228)	37.0%	(896)	(44.8%)	(2 298)	(114.8%)	(1 116)	79.0%	(19.7%)
Rental of facilities and equipment	1 764	1 726	287	16.3%	500	28.4%	315	18.3%	1 102	63.9%	266	62.1%	18.4%
Interest earned - external investments	2 606	4 500	953	36.6%	1 526	58.6%	1 692	37.6%	4 171	92.7%	1 146	92.5%	47.7%
Interest earned - outstanding debtors	6 804	6 804	1 683	24.7%	1 815	26.7%	2 092	30.7%	5 590	82.2%	1 351	75.8%	54.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 257	25 743	1 481	9.7%	1 565	10.3%	1 900	7.4%	4 946	19.2%	1 817	22.0%	4.5%
Licences and permits	2 603	2 583	576	22.1%	584	22.4%	688	26.6%	1 848	71.6%	788	81.3%	(12.7%)
Agency services	2 478	2 478	598	24.1%	704	28.4%	740	29.9%	2 042	82.4%	696	79.7%	6.3%
Transfers recognised - operational	136 386	161 578	39 407	28.9%	42 794	31.4%	25 616	15.9%	107 817	66.7%	35 103	88.0%	(27.0%)
Other own revenue	6 923	5 884	1 682	24.3%	3 040	43.9%	1 876	31.9%	6 598	112.1%	4 815	152.6%	(61.0%)
Gains on disposal of PPE	2 247	2 247	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 331	488 948	85 555	19.0%	109 593	24.4%	104 710	21.4%	299 859	61.3%	96 188	64.2%	8.9%
Employee related costs	153 721	155 367	34 803	22.6%	36 131	23.5%	34 858	22.4%	105 792	68.1%	31 026	67.3%	12.3%
Remuneration of councillors	10 479	9 679	2 063	19.7%	2 153	20.5%	2 483	25.7%	6 699	69.2%	2 033	65.8%	22.1%
Debt impairment	31 745	42 502	7 936	25.0%	7 936	25.0%	12 239	28.8%	28 112	66.1%	5 932	47.4%	106.3%
Depreciation and asset impairment	27 081	32 763	-	-	7 510	27.7%	17 426	53.2%	24 936	76.1%	11 714	43.3%	48.8%
Finance charges	13 496	13 496	2 388	17.7%	3 327	24.6%	1 957	14.5%	7 672	56.8%	2 445	66.9%	(20.0%)
Bulk purchases	62 253	61 253	13 817	22.2%	14 217	22.8%	13 634	22.3%	41 669	68.0%	12 232	67.3%	11.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 583	23 552	2 438	9.9%	4 394	17.9%	3 933	16.7%	10 766	45.7%	3 492	53.7%	12.7%
Transfers and grants	1 000	1 500	288	28.8%	459	45.9%	466	31.1%	1 214	80.9%	392	103.5%	19.1%
Other expenditure	124 973	148 836	21 821	17.5%	33 465	26.8%	17 713	11.9%	73 000	49.0%	26 923	70.9%	(34.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 744)	(23 627)	43 236		(4 095)		(15 391)		23 750		(549)		
Transfers recognised - capital	38 617	39 788	5 259	13.6%	7 187	18.6%	816	2.1%	13 262	33.3%	6 133	47.7%	(86.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 873	16 161	48 495		3 092		(14 575)		37 012		5 584		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 873	16 161	48 495		3 092		(14 575)		37 012		5 584		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 873	16 161	48 495		3 092		(14 575)		37 012		5 584		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 873	16 161	48 495		3 092		(14 575)		37 012		5 584		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	60 973	79 791	6 654	10.9%	12 562	20.6%	6 694	8.4%	25 910	32.5%	10 978	43.8%	(39.0%)
National Government	29 717	29 052	4 208	14.2%	4 867	16.4%	1 965	6.8%	11 040	38.0%	4 187	52.5%	(53.1%)
Provincial Government	8 900	12 492	1 050	11.8%	2 310	26.0%	239	1.9%	3 600	28.8%	5 063	50.9%	(95.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 617	41 544	5 259	13.6%	7 177	18.6%	2 204	5.3%	14 640	35.2%	9 250	51.7%	(76.2%)
Borrowing	11 550	12 313	997	8.6%	1 735	15.0%	712	5.8%	3 445	28.0%	851	18.4%	(16.3%)
Internally generated funds	10 806	25 934	398	3.7%	3 650	33.8%	3 777	14.6%	7 825	30.2%	877	24.1%	330.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 973	79 791	6 654	10.9%	12 562	20.6%	6 694	8.4%	25 910	32.5%	10 978	43.8%	(39.0%)
Governance and Administration	4 919	8 840	226	4.6%	1 457	29.6%	2 230	25.2%	3 913	44.3%	303	37.1%	636.1%
Executive & Council	1 597	1 447	89	5.6%	434	27.2%	482	33.3%	1 005	69.5%	161	58.9%	198.8%
Budget & Treasury Office	38	38	-	-	2	4.1%	-	-	2	4.1%	1	5.8%	(100.0%)
Corporate Services	3 284	7 355	137	4.2%	1 022	31.1%	1 748	23.8%	2 906	39.5%	141	21.2%	1 141.0%
Community and Public Safety	10 190	17 878	1 054	10.3%	2 358	23.1%	438	2.4%	3 849	21.5%	4 968	44.7%	(91.2%)
Community & Social Services	236	1 300	-	-	3	1.2%	1	.1%	4	.3%	-	12.1%	(100.0%)
Sport And Recreation	797	4 639	-	-	37	4.6%	197	4.3%	234	5.0%	33	28.5%	492.0%
Public Safety	258	258	3	1.3%	8	3.2%	-	-	11	4.4%	23	9.6%	(100.0%)
Housing	8 900	11 682	1 050	11.8%	2 310	26.0%	239	2.0%	3 600	30.8%	4 911	52.2%	(95.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 200	3 929	-	-	174	4.2%	192	4.9%	366	9.3%	1 051	45.4%	(81.8%)
Planning and Development	400	-	-	-	-	-	-	-	-	-	158	56.3%	(100.0%)
Road Transport	3 800	3 929	-	-	174	4.6%	192	4.9%	366	9.3%	893	44.7%	(78.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	41 664	49 143	5 375	12.9%	8 572	20.6%	3 834	7.8%	17 781	36.2%	4 656	43.3%	(17.6%)
Electricity	11 637	13 724	148	1.3%	2 534	21.8%	2 392	17.4%	5 074	37.0%	692	28.4%	245.7%
Water	4 526	10 652	571	12.6%	297	6.6%	577	5.4%	1 444	13.6%	89	37.6%	549.8%
Waste Water Management	22 500	21 767	4 656	20.7%	5 632	25.0%	866	4.0%	11 153	51.2%	3 875	51.9%	(77.7%)
Waste Management	3 000	3 000	-	-	110	3.7%	-	-	110	3.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	422 928	474 883	153 969	36.4%	150 755	35.6%	170 516	35.9%	475 241	100.1%	141 396	97.1%	20.6%
Property rates, penalties and collection charges	63 358	69 353	30 001	47.4%	16 111	25.4%	13 243	19.1%	59 355	85.6%	11 589	94.3%	14.3%
Service charges	150 173	165 789	41 608	27.7%	40 174	26.8%	42 201	25.5%	123 983	74.8%	38 370	78.8%	10.0%
Other revenue	26 058	38 414	20 081	77.1%	49 415	189.6%	68 150	177.4%	137 646	358.3%	43 708	258.1%	55.9%
Government - operating	136 386	150 235	29 242	21.4%	25 554	18.7%	20 047	13.3%	74 842	49.8%	19 279	57.1%	4.0%
Government - capital	38 617	39 788	32 813	85.0%	18 638	48.3%	25 743	64.7%	77 194	194.0%	27 862	141.3%	(7.6%)
Interest	8 338	11 304	225	2.7%	864	10.4%	1 133	10.0%	2 221	19.6%	587	31.0%	92.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381 456)	(430 405)	(111 383)	29.2%	(147 626)	38.7%	(142 060)	33.0%	(401 069)	93.2%	(108 305)	91.8%	31.2%
Suppliers and employees	(368 260)	(416 709)	(108 844)	29.6%	(143 998)	39.1%	(139 636)	33.5%	(392 478)	94.2%	(76 670)	82.2%	82.1%
Finance charges	(12 196)	(12 196)	(2 388)	19.6%	(3 327)	27.3%	(1 957)	16.0%	(7 672)	62.9%	(5 706)	152.4%	(65.7%)
Transfers and grants	(1 000)	(1 500)	(151)	15.1%	(302)	30.2%	(466)	31.1%	(920)	61.3%	(25 929)	2 592.9%	(98.2%)
Net Cash from/(used) Operating Activities	41 472	44 478	42 586	102.7%	3 129	7.5%	28 457	64.0%	74 172	166.8%	33 091	119.4%	(14.0%)
Cash Flow from Investing Activities													
Receipts	2 247	9 839	159	7.1%	70	3.1%	50	.5%	280	2.8%	3 188	68 731.2%	(98.4%)
Proceeds on disposal of PPE	2 247	-	97	4.3%	28	1.2%	4	-	129	-	2 861	-	(99.8%)
Decrease in non-current debtors	-	-	5	-	0	-	0	-	6	-	0	-	-
Decrease in other non-current receivables	-	7	57	-	42	-	45	664.5%	145	2 125.2%	326	6 598.7%	(86.1%)
Decrease (increase) in non-current investments	-	9 832	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 973)	(79 791)	(6 654)	10.9%	(12 562)	20.6%	(6 711)	8.4%	(25 927)	32.5%	(10 978)	41.5%	(38.9%)
Capital assets	(60 973)	(79 791)	(6 654)	10.9%	(12 562)	20.6%	(6 711)	8.4%	(25 927)	32.5%	(10 978)	41.5%	(38.9%)
Net Cash from/(used) Investing Activities	(58 726)	(69 952)	(6 495)	11.1%	(12 492)	21.3%	(6 661)	9.5%	(25 647)	36.7%	(7 790)	37.1%	(14.5%)
Cash Flow from Financing Activities													
Receipts	11 783	15 564	235	2.0%	110	.9%	76	.5%	421	2.7%	81	4.6%	(6.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 550	15 331	32	.3%	-	-	-	-	32	.2%	-	-	-
Increase (decrease) in consumer deposits	233	234	203	87.3%	110	47.4%	76	32.3%	389	166.5%	81	124.6%	(6.7%)
Payments	(6 974)	(7 626)	(1 347)	19.3%	(2 328)	33.4%	(1 646)	21.6%	(5 320)	69.8%	(1 287)	66.9%	27.8%
Repayment of borrowing	(6 974)	(7 626)	(1 347)	19.3%	(2 328)	33.4%	(1 646)	21.6%	(5 320)	69.8%	(1 287)	66.9%	27.8%
Net Cash from/(used) Financing Activities	4 809	7 939	(1 112)	(23.1%)	(2 217)	(46.1%)	(1 570)	(19.8%)	(4 899)	(61.7%)	(1 207)	404.9%	30.1%
Net Increase/(Decrease) in cash held	(12 445)	(17 535)	34 980	(281.1%)	(11 580)	93.0%	20 226	(115.3%)	43 625	(248.8%)	24 094	(1 876.7%)	(16.1%)
Cash/cash equivalents at the year begin:	34 859	68 463	78 295	224.6%	113 275	324.9%	101 695	148.5%	78 295	114.4%	77 163	100.0%	31.8%
Cash/cash equivalents at the year end:	22 414	50 928	113 275	505.4%	101 695	453.7%	121 920	239.4%	121 920	239.4%	101 258	290.5%	20.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 613	17.7%	1 201	4.6%	1 010	3.9%	19 183	73.8%	26 006	18.9%	354	1.4%	31 077	119.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 212	70.7%	660	14.5%	187	4.1%	486	10.7%	4 545	3.3%	33	.7%	1 825	40.0%
Receivables from Non-exchange Transactions - Property Rates	925	3.9%	1 228	5.2%	973	4.1%	20 410	86.7%	23 536	17.1%	251	1.1%	24 081	102.0%
Receivables from Exchange Transactions - Waste Water Management	1 873	8.3%	1 104	4.9%	874	3.9%	18 839	83.0%	22 691	16.5%	525	2.3%	25 449	112.0%
Receivables from Exchange Transactions - Waste Management	2 368	8.7%	1 287	4.7%	1 039	3.8%	22 660	82.8%	27 354	19.9%	578	2.1%	29 227	106.0%
Receivables from Exchange Transactions - Property Rental Debtors	(2)	111.6%	-	-	-	-	0	(11.6%)	(2)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	25 044	100.0%	25 044	18.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 065)	(24.2%)	324	3.8%	297	3.5%	9 991	116.9%	8 546	6.2%	126	1.5%	4 367	51.0%
Total By Income Source	10 925	7.9%	5 803	4.2%	4 380	3.2%	116 612	84.7%	137 719	100.0%	1 867	1.4%	116 028	84.0%
Debtors Age Analysis By Customer Group														
Organs of State	(643)	(27.5%)	187	8.0%	87	3.7%	2 706	115.8%	2 336	1.7%	-	-	-	-
Commercial	2 767	29.8%	1 086	11.7%	594	6.4%	4 853	52.2%	9 300	6.8%	-	-	-	-
Households	5 039	4.6%	3 923	3.5%	3 263	2.9%	98 432	89.0%	110 656	80.3%	-	-	-	-
Other	3 762	24.4%	607	3.9%	436	2.8%	10 622	68.9%	15 427	11.2%	1 867	12.1%	116 028	752.0%
Total By Customer Group	10 925	7.9%	5 803	4.2%	4 380	3.2%	116 612	84.7%	137 719	100.0%	1 867	1.4%	116 028	84.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79	46.3%	74	43.2%	17	9.8%	1	.7%	170	91.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16	97.4%	0	2.6%	-	-	-	-	17	8.9%
Total	95	50.8%	74	39.6%	17	8.9%	1	.6%	187	100.0%

Contact Details

Municipal Manager	Mr H S D Wallace	028 214 3300
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	896 035	906 143	230 981	25.8%	235 121	26.2%	244 027	26.9%	710 130	78.4%	203 803	75.0%	19.7%
Property rates	162 730	162 730	43 060	26.5%	40 502	24.9%	40 491	24.9%	124 054	76.2%	37 649	75.0%	7.6%
Property rates - penalties and collection charges	891	891	184	20.6%	166	18.7%	118	13.3%	469	52.6%	185	54.8%	(36.1%)
Service charges - electricity revenue	338 877	338 261	83 706	24.7%	78 136	23.1%	79 678	23.6%	241 520	71.4%	67 440	70.1%	18.1%
Service charges - water revenue	102 045	102 045	24 035	23.6%	28 266	27.7%	34 584	33.9%	86 884	85.1%	34 415	85.4%	.5%
Service charges - sanitation revenue	66 375	66 375	16 830	25.4%	18 210	27.4%	19 844	29.9%	54 885	82.7%	19 111	81.2%	3.8%
Service charges - refuse revenue	59 488	59 488	15 397	25.9%	15 372	25.8%	15 427	25.9%	46 196	77.7%	14 185	75.7%	8.8%
Service charges - other	-	616	146	-	157	-	154	25.0%	457	74.2%	-	-	(100.0%)
Rental of facilities and equipment	11 859	11 859	2 564	21.6%	3 925	33.1%	(2 664)	(22.5%)	3 825	32.3%	2 191	93.6%	(221.6%)
Interest earned - external investments	6 348	6 348	2 759	43.5%	3 101	48.9%	3 540	55.8%	9 400	148.1%	2 229	89.8%	58.9%
Interest earned - outstanding debtors	2 437	2 437	653	26.8%	674	27.7%	764	31.3%	2 090	85.8%	580	73.6%	31.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 859	31 859	6 943	21.8%	6 323	19.8%	7 503	23.6%	20 770	65.2%	2 156	21.7%	248.0%
Licences and permits	2 190	2 190	570	26.0%	519	23.7%	772	35.3%	1 861	85.0%	531	67.5%	45.4%
Agency services	2 970	2 970	694	23.4%	831	28.0%	868	29.2%	2 393	80.6%	728	86.0%	19.2%
Transfers recognised - operational	90 324	100 432	28 994	32.1%	33 410	37.0%	32 496	32.4%	94 901	94.5%	15 289	95.2%	112.5%
Other own revenue	17 643	17 643	4 445	25.2%	5 529	31.3%	10 451	59.2%	20 424	115.8%	7 116	90.7%	46.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	964 529	974 637	194 255	20.1%	244 566	25.4%	232 783	23.9%	671 604	68.9%	219 466	65.9%	6.1%
Employee related costs	291 593	291 593	62 646	21.5%	77 449	26.6%	73 801	25.3%	213 896	73.4%	65 176	72.2%	13.2%
Remuneration of councillors	8 674	8 674	1 988	22.9%	2 064	23.8%	2 374	27.4%	6 426	74.1%	1 954	67.6%	21.5%
Debt impairment	22 792	22 792	5 698	25.0%	5 698	25.0%	5 698	25.0%	17 094	75.0%	-	-	(100.0%)
Depreciation and asset impairment	111 362	111 362	27 853	25.0%	27 840	25.0%	27 828	25.0%	83 521	75.0%	24 463	75.0%	13.8%
Finance charges	46 895	46 895	1 901	4.1%	13 652	29.1%	5 662	12.1%	21 215	45.2%	3 905	43.8%	45.0%
Bulk purchases	193 573	193 573	49 373	25.5%	42 608	22.0%	43 563	22.5%	135 545	70.0%	35 889	67.4%	21.4%
Other Materials	57 801	57 801	5 701	9.9%	17 119	29.6%	19 769	34.2%	42 588	73.7%	4 052	65.5%	387.9%
Contracted services	125 322	125 322	13 296	10.6%	24 941	19.9%	39 665	31.7%	77 902	62.2%	16 297	56.0%	143.4%
Transfers and grants	48 497	48 497	13 439	27.7%	11 858	24.5%	13 206	27.2%	38 502	79.4%	10 547	76.0%	25.2%
Other expenditure	58 021	68 129	12 360	21.3%	21 336	36.8%	1 218	1.8%	34 914	51.2%	57 183	65.3%	(97.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 494)	(68 494)	36 726		(9 445)		11 244		38 525		(15 663)		
Transfers recognised - capital	63 354	60 502	15 610	24.6%	13 279	21.0%	5 644	9.3%	34 534	57.1%	16 097	57.9%	(64.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 140)	(7 992)	52 336		3 834		16 889		73 059		434		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 140)	(7 992)	52 336		3 834		16 889		73 059		434		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 140)	(7 992)	52 336		3 834		16 889		73 059		434		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(5 140)	(7 992)	52 336		3 834		16 889		73 059		434		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	103 914	102 627	24 627	23.7%	21 928	21.1%	10 296	10.0%	56 851	55.4%	25 131	50.9%	(59.0%)
National Government	30 347	30 347	2 063	6.8%	6 170	20.3%	3 213	10.6%	11 445	37.7%	3 773	50.4%	(14.8%)
Provincial Government	33 007	30 155	13 883	42.1%	8 847	26.8%	2 928	9.7%	25 658	85.1%	11 886	62.7%	(75.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	1 000	1 000	-	-	-	-	-	-	-	-	-	100.0%	-
Transfers recognised - capital	64 354	61 502	15 946	24.8%	15 016	23.3%	6 140	10.0%	37 103	60.3%	15 659	58.2%	(60.8%)
Borrowing	32 346	33 419	8 321	25.7%	4 598	14.2%	3 151	9.4%	16 071	48.1%	8 095	51.4%	(61.1%)
Internally generated funds	6 753	7 245	360	5.3%	2 014	29.8%	869	12.0%	3 242	44.8%	1 368	28.6%	(36.5%)
Public contributions and donations	462	462	-	-	300	65.0%	136	29.4%	436	94.4%	9	3.3%	1 368.8%
Capital Expenditure Standard Classification	103 914	102 627	24 627	23.7%	21 928	21.1%	10 296	10.0%	56 851	55.4%	25 131	50.9%	(59.0%)
Governance and Administration	2 648	3 448	4	.1%	582	22.0%	324	9.4%	909	26.4%	255	11.5%	27.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 648	3 448	4	.1%	582	22.0%	324	9.4%	909	26.4%	255	11.5%	27.1%
Community and Public Safety	39 768	36 117	13 920	35.0%	9 339	23.5%	3 074	8.5%	26 332	72.9%	13 064	54.3%	(76.5%)
Community & Social Services	3 520	3 520	344	9.8%	1 759	50.0%	484	13.7%	2 586	73.5%	697	31.6%	(30.6%)
Sport And Recreation	5 981	5 981	7	.1%	394	6.6%	81	1.4%	482	8.1%	-	24.4%	(100.0%)
Public Safety	295	295	29	10.0%	98	33.1%	39	13.2%	166	56.3%	-	-	(100.0%)
Housing	29 973	26 321	13 540	45.2%	7 088	23.6%	2 470	9.4%	23 098	87.8%	12 368	60.3%	(80.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 128	12 128	1 000	8.2%	2 980	24.6%	2 692	22.2%	6 673	55.0%	596	61.0%	351.5%
Planning and Development	25	25	-	-	-	-	4	14.6%	4	14.6%	-	-	(100.0%)
Road Transport	12 103	12 103	1 000	8.3%	2 980	24.6%	2 689	22.2%	6 669	55.1%	596	61.0%	350.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	49 370	50 935	9 703	19.7%	9 028	18.3%	4 206	8.3%	22 937	45.0%	11 216	59.6%	(62.5%)
Electricity	21 726	23 291	2 290	10.5%	4 863	22.4%	2 754	11.8%	9 908	42.5%	4 081	40.4%	(32.5%)
Water	16 390	16 390	6 040	36.9%	2 381	14.5%	1 239	7.6%	9 659	58.9%	458	71.5%	170.6%
Waste Water Management	11 244	11 244	1 373	12.2%	1 784	15.9%	213	1.9%	3 370	30.0%	3 525	51.7%	(94.0%)
Waste Management	10	10	-	-	-	-	-	-	-	-	3 153	85.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	971 556	977 812	218 097	22.4%	249 765	25.7%	250 131	25.6%	717 993	73.4%	218 997	74.1%	14.2%
Property rates, penalties and collection charges	163 800	163 800	25 144	15.4%	33 095	20.2%	40 139	24.5%	98 378	60.1%	38 976	61.0%	3.0%
Service charges	567 409	567 409	131 137	23.1%	148 982	26.3%	151 148	26.6%	431 267	76.0%	132 924	77.8%	13.7%
Other revenue	76 884	76 884	13 800	17.9%	17 223	22.4%	16 400	21.3%	47 424	61.7%	12 903	67.8%	27.1%
Government - operating	90 324	100 432	28 994	32.1%	33 410	37.0%	32 496	32.4%	94 901	94.5%	15 289	95.2%	112.5%
Government - capital	64 354	60 502	15 610	24.3%	13 279	20.6%	5 644	9.3%	34 534	57.1%	16 097	57.6%	(64.9%)
Interest	8 784	8 784	3 411	38.8%	3 775	43.0%	4 304	49.0%	11 490	130.8%	2 809	85.4%	53.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(860 695)	(884 804)	(140 967)	16.4%	(219 312)	25.5%	(184 609)	20.9%	(544 889)	61.6%	(150 640)	65.2%	22.6%
Suppliers and employees	(765 303)	(789 412)	(125 628)	16.4%	(193 802)	25.3%	(165 741)	21.0%	(485 171)	61.5%	(136 188)	66.0%	21.7%
Finance charges	(46 895)	(46 895)	(1 901)	4.1%	(13 652)	29.1%	(5 662)	12.1%	(21 215)	45.2%	(3 905)	43.8%	45.0%
Transfers and grants	(48 497)	(48 497)	(13 439)	27.7%	(11 858)	24.5%	(13 206)	27.2%	(38 502)	79.4%	(10 547)	76.0%	25.2%
Net Cash from/(used) Operating Activities	110 861	93 008	77 130	69.6%	30 453	27.5%	65 522	70.4%	173 105	186.1%	68 357	126.0%	(4.1%)
Cash Flow from Investing Activities													
Receipts	(6 230)	(5 230)	(1 582)	25.4%	(1 749)	28.1%	(1 739)	33.2%	(5 070)	96.9%	(1 958)	81.2%	(11.2%)
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	18	18	1	4.8%	7	41.6%	1	4.8%	9	51.1%	0	47.4%	176.2%
Decrease (increase) in non-current investments	(6 248)	(6 248)	(1 583)	25.3%	(1 757)	28.1%	(1 740)	27.8%	(5 079)	81.3%	(1 958)	81.1%	(11.2%)
Payments	(103 914)	(102 627)	(24 627)	23.7%	(21 928)	21.1%	(10 296)	10.0%	(56 851)	55.4%	(25 032)	50.8%	(58.9%)
Capital assets	(103 914)	(102 627)	(24 627)	23.7%	(21 928)	21.1%	(10 296)	10.0%	(56 851)	55.4%	(25 032)	50.8%	(58.9%)
Net Cash from/(used) Investing Activities	(110 144)	(107 857)	(26 209)	23.8%	(23 677)	21.5%	(12 035)	11.2%	(61 922)	57.4%	(26 990)	52.2%	(55.4%)
Cash Flow from Financing Activities													
Receipts	31 345	31 345	539	1.7%	324	1.0%	775	2.5%	1 638	5.2%	40 658	88.5%	(98.1%)
Short term loans	(1 135)	(1 135)	-	-	-	-	-	-	-	-	165	2.5%	(100.0%)
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	-	-	40 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 479	2 479	539	21.7%	324	13.1%	775	31.3%	1 638	66.1%	493	127.3%	57.4%
Payments	(23 936)	(23 936)	(2 615)	10.9%	(8 940)	37.4%	(2 749)	11.5%	(14 304)	59.8%	(1 772)	55.7%	55.2%
Repayment of borrowing	(23 936)	(23 936)	(2 615)	10.9%	(8 940)	37.4%	(2 749)	11.5%	(14 304)	59.8%	(1 772)	55.7%	55.2%
Net Cash from/(used) Financing Activities	7 409	7 409	(2 077)	(28.0%)	(8 616)	(116.3%)	(1 973)	(26.6%)	(12 666)	(171.0%)	38 886	113.1%	(105.1%)
Net Increase/(Decrease) in cash held	8 126	(7 440)	48 844	601.1%	(1 841)	(22.7%)	51 514	(692.4%)	98 517	(1 324.1%)	80 253	473.8%	(35.8%)
Cash/cash equivalents at the year begin:	89 421	104 987	104 987	117.4%	153 831	172.0%	151 990	144.8%	104 987	100.0%	107 333	100.0%	41.6%
Cash/cash equivalents at the year end:	97 547	97 547	153 831	157.7%	151 990	155.8%	203 504	208.6%	203 504	208.6%	187 586	209.8%	8.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 122	72.8%	516	3.1%	268	1.6%	3 750	22.5%	16 657	20.4%	1 233	7.4%	3 478	20.0%
Trade and Other Receivables from Exchange Transactions - Electricity	12 452	76.8%	341	2.1%	202	1.2%	3 227	19.9%	16 221	19.9%	320	2.0%	3 631	22.0%
Receivables from Non-exchange Transactions - Property Rates	13 839	74.3%	469	2.5%	278	1.5%	4 027	21.6%	18 613	22.8%	125	.7%	4 193	22.0%
Receivables from Exchange Transactions - Waste Water Management	6 177	68.5%	225	2.5%	144	1.6%	2 467	27.4%	9 013	11.0%	174	1.9%	2 090	23.0%
Receivables from Exchange Transactions - Waste Management	4 587	68.2%	157	2.3%	104	1.6%	1 873	27.9%	6 722	8.2%	341	5.1%	1 631	24.0%
Receivables from Exchange Transactions - Property Rental Debtors	251	52.1%	37	7.7%	23	4.7%	171	35.5%	482	.6%	-	-	103	21.0%
Interest on Arrear Debtor Accounts	61	1.1%	33	.6%	27	.5%	5 528	97.9%	5 649	6.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 481	30.2%	172	2.1%	188	2.3%	5 378	65.4%	8 219	10.1%	302	3.7%	1 850	22.0%
Total By Income Source	51 970	63.7%	1 951	2.4%	1 234	1.5%	26 420	32.4%	81 576	100.0%	2 494	3.1%	16 976	20.0%
Debtors Age Analysis By Customer Group														
Organs of State	528	22.4%	66	2.8%	30	1.3%	1 734	73.5%	2 358	2.9%	-	-	203	8.0%
Commercial	7 319	85.3%	144	1.7%	95	1.1%	1 023	11.9%	8 581	10.5%	95	1.1%	614	7.0%
Households	44 384	63.0%	1 734	2.5%	1 102	1.6%	23 269	33.0%	70 489	86.4%	2 399	3.4%	16 157	22.0%
Other	(261)	(176.1%)	7	5.0%	7	4.6%	395	266.5%	148	.2%	-	-	2	1.0%
Total By Customer Group	51 970	63.7%	1 951	2.4%	1 234	1.5%	26 420	32.4%	81 576	100.0%	2 494	3.1%	16 976	20.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 914	100.0%	-	-	-	-	-	-	2 914	93.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	191	100.0%	-	-	-	-	-	-	191	6.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 106	100.0%	-	-	-	-	-	-	3 106	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	222 541	234 198	73 192	32.9%	51 528	23.2%	56 604	24.2%	181 325	77.4%	64 298	82.8%	(12.0%)
Property rates	49 956	49 899	29 591	59.2%	6 749	13.5%	6 751	13.5%	43 091	86.4%	(321)	99.2%	(2 200.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 845	86 845	21 567	24.8%	20 519	23.6%	21 487	24.7%	63 572	73.2%	19 068	73.0%	12.7%
Service charges - water revenue	20 408	21 638	4 842	23.7%	5 234	25.6%	6 268	29.0%	16 344	75.5%	6 103	75.2%	2.7%
Service charges - sanitation revenue	6 687	9 523	2 169	32.4%	2 921	43.7%	2 662	28.0%	7 751	81.4%	2 314	79.4%	15.0%
Service charges - refuse revenue	11 576	15 031	3 468	30.0%	4 191	36.2%	3 837	25.5%	11 496	76.5%	3 236	74.9%	18.6%
Service charges - other	-	(7 440)	(1 199)	-	(2 639)	-	(2 049)	27.5%	(5 887)	79.1%	-	-	(100.0%)
Rental of facilities and equipment	6 680	6 680	1 844	27.6%	2 003	30.0%	1 897	28.4%	5 745	86.0%	1 649	98.6%	15.1%
Interest earned - external investments	1 970	1 970	332	16.8%	486	24.7%	490	24.9%	1 308	66.4%	586	80.0%	(16.4%)
Interest earned - outstanding debtors	800	800	228	28.5%	298	37.3%	319	39.9%	846	105.7%	282	94.6%	13.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 836	8 651	472	25.7%	521	28.4%	635	7.3%	1 628	18.8%	228	32.0%	178.9%
Licences and permits	330	330	87	26.5%	97	29.4%	109	33.1%	294	89.0%	192	68.9%	(43.1%)
Agency services	1 309	1 309	217	16.6%	305	23.3%	574	43.9%	1 097	83.8%	573	77.1%	.2%
Transfers recognised - operational	30 290	34 732	8 601	28.4%	9 868	32.6%	12 520	36.0%	30 989	89.2%	27 443	84.9%	(54.4%)
Other own revenue	3 855	4 182	972	25.2%	883	22.9%	1 104	26.4%	2 959	70.8%	2 947	185.9%	(62.5%)
Gains on disposal of PPE	-	50	-	-	91	-	0	-	91	182.5%	-	-	(100.0%)
Operating Expenditure	236 597	254 839	52 384	22.1%	64 480	27.3%	56 983	22.4%	173 847	68.2%	67 645	71.1%	(15.8%)
Employee related costs	90 608	92 851	18 876	20.8%	27 563	30.4%	22 850	24.6%	69 289	74.6%	16 141	71.5%	41.6%
Remuneration of councillors	3 760	3 760	865	23.0%	843	22.4%	1 000	26.6%	2 708	72.0%	771	69.4%	29.8%
Debt impairment	4 690	7 498	-	-	1 738	37.1%	869	11.6%	2 607	34.8%	827	58.9%	5.1%
Depreciation and asset impairment	8 289	11 269	4	-	3 235	39.0%	3 193	28.3%	6 432	57.1%	2 748	68.4%	16.2%
Finance charges	2 883	7 818	213	7.4%	2 057	71.4%	1 058	13.5%	3 328	42.6%	-	3.1%	(100.0%)
Bulk purchases	72 802	72 552	21 507	29.5%	14 309	19.7%	14 803	20.4%	50 619	69.8%	12 977	70.2%	14.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 401	7 923	812	9.7%	786	9.4%	1 402	17.7%	3 000	37.9%	(350)	71.7%	(500.5%)
Transfers and grants	1 539	1 619	447	29.0%	295	19.1%	541	33.4%	1 282	79.2%	-	-	(100.0%)
Other expenditure	43 623	49 549	9 661	22.1%	13 653	31.3%	11 268	22.7%	34 581	69.8%	34 531	73.4%	(67.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 056)	(20 641)	20 808		(12 951)		(379)		7 478		(3 347)		
Transfers recognised - capital	13 464	13 930	-	-	2 874	21.3%	2 104	15.1%	4 978	35.7%	4 947	62.6%	(57.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(592)	(6 711)	20 808		(10 077)		1 725		12 456		1 600		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(592)	(6 711)	20 808		(10 077)		1 725		12 456		1 600		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(592)	(6 711)	20 808		(10 077)		1 725		12 456		1 600		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(592)	(6 711)	20 808		(10 077)		1 725		12 456		1 600		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	21 691	21 691	1 338	6.2%	4 944	22.8%	3 300	15.2%	9 582	44.2%	5 754	51.4%	(42.6%)
National Government	13 245	13 245	1 274	9.6%	2 666	20.1%	1 612	12.2%	5 552	41.9%	4 953	54.3%	(67.4%)
Provincial Government	220	220	0	.1%	12	5.3%	147	66.9%	159	72.3%	-	5.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 464	13 464	1 274	9.5%	2 678	19.9%	1 759	13.1%	5 711	42.4%	4 953	48.2%	(64.5%)
Borrowing	2 930	2 930	-	-	1 312	44.8%	1 016	34.7%	2 328	79.4%	-	-	(100.0%)
Internally generated funds	5 297	5 297	64	1.2%	955	18.0%	526	9.9%	1 544	29.1%	800	58.2%	(34.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	21 691	21 691	1 338	6.2%	4 944	22.8%	3 300	15.2%	9 582	44.2%	5 754	51.4%	(42.6%)
Governance and Administration	1 594	1 594	-	-	563	35.3%	202	12.7%	764	47.9%	120	15.3%	68.1%
Executive & Council	-	-	-	-	-	-	8	-	8	-	-	38.9%	(100.0%)
Budget & Treasury Office	28	28	-	-	21	77.5%	0	1.3%	22	78.8%	-	-	(100.0%)
Corporate Services	1 567	1 567	-	-	541	34.5%	193	12.3%	734	46.9%	120	42.3%	61.0%
Community and Public Safety	6 971	6 971	61	.9%	1 172	16.8%	1 165	16.7%	2 397	34.4%	572	32.3%	103.6%
Community & Social Services	5 315	5 315	32	.6%	122	2.3%	698	13.1%	851	16.0%	572	92.3%	22.0%
Sport And Recreation	1 349	1 349	28	2.1%	851	63.1%	322	23.9%	1 201	89.0%	-	-	(100.0%)
Public Safety	307	307	1	.4%	199	64.9%	-	-	201	65.3%	-	-	-
Housing	-	-	-	-	-	-	144	-	144	-	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 246	5 246	0	-	406	7.7%	371	7.1%	777	14.8%	3 351	78.5%	(88.9%)
Planning and Development	-	-	-	-	-	-	5	-	5	-	-	-	(100.0%)
Road Transport	5 246	5 246	0	-	406	7.7%	366	7.0%	772	14.7%	3 351	78.5%	(89.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 880	7 880	1 277	16.2%	2 804	35.6%	1 563	19.8%	5 644	71.6%	1 710	34.3%	(8.6%)
Electricity	3 330	3 330	438	13.1%	1 051	31.6%	268	8.0%	1 757	52.7%	1 700	56.8%	(84.3%)
Water	240	240	-	-	-	-	1	.5%	1	.5%	10	61.3%	(88.4%)
Waste Water Management	4 050	4 050	839	20.7%	1 695	41.8%	1 294	31.9%	3 827	94.5%	-	2.4%	(100.0%)
Waste Management	260	260	-	-	58	22.1%	1	.3%	58	22.4%	-	.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	228 046	236 273	69 710	30.6%	67 853	29.8%	49 350	20.9%	186 913	79.1%	61 586	87.3%	(19.9%)
Property rates, penalties and collection charges	48 108	48 449	16 536	34.4%	18 666	38.8%	7 195	14.9%	42 398	87.5%	6 488	92.6%	10.9%
Service charges	120 873	121 946	29 820	24.7%	29 421	24.3%	31 925	26.2%	91 166	74.8%	30 702	75.1%	4.0%
Other revenue	12 572	15 229	3 345	26.6%	3 667	29.2%	4 031	26.5%	11 044	72.5%	5 948	117.4%	(32.2%)
Government - operating	30 290	34 732	14 654	48.4%	8 581	28.3%	500	1.4%	23 735	68.3%	14 552	107.4%	(96.6%)
Government - capital	13 464	13 171	4 796	35.6%	6 732	50.0%	4 889	37.1%	16 417	124.6%	3 158	83.7%	54.8%
Interest	2 740	2 747	560	20.4%	785	28.6%	809	29.5%	2 154	78.4%	738	78.5%	9.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 629)	(226 701)	(58 502)	26.6%	(61 774)	28.1%	(42 044)	18.5%	(162 319)	71.6%	(46 842)	75.4%	(10.2%)
Suppliers and employees	(216 532)	(224 585)	(57 881)	26.7%	(55 714)	25.7%	(35 592)	15.8%	(149 188)	66.4%	(46 842)	75.5%	(24.0%)
Finance charges	(1 558)	(498)	(173)	11.1%	(5 476)	351.4%	(5 911)	1 187.7%	(11 560)	2 322.8%	-	-	(100.0%)
Transfers and grants	(1 539)	(1 619)	(447)	29.0%	(584)	38.0%	(541)	33.4%	(1 572)	97.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	8 418	9 572	11 208	133.2%	6 079	72.2%	7 306	76.3%	24 593	256.9%	14 744	663.2%	(50.4%)
Cash Flow from Investing Activities													
Receipts	6	713	6	97.5%	1 776	29 604.8%	1 613	226.1%	3 395	475.9%	7	354.7%	24 042.5%
Proceeds on disposal of PPE	-	709	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	4	-	-	89	-	687	15 469.5%	776	17 476.7%	-	-	(100.0%)
Decrease in other non-current receivables	6	-	6	97.5%	35	583.5%	963	-	1 004	-	7	354.7%	14 311.0%
Decrease (increase) in non-current investments	-	-	-	-	1 652	-	(37)	-	1 616	-	-	-	(100.0%)
Payments	(21 691)	(22 512)	(1 338)	6.2%	(2 420)	11.2%	(3 280)	14.6%	(7 037)	31.3%	(5 754)	51.2%	(43.0%)
Capital assets	(21 691)	(22 512)	(1 338)	6.2%	(2 420)	11.2%	(3 280)	14.6%	(7 037)	31.3%	(5 754)	51.2%	(43.0%)
Net Cash from/(used) Investing Activities	(21 685)	(21 798)	(1 332)	6.1%	(644)	3.0%	(1 667)	7.6%	(3 643)	16.7%	(5 747)	51.2%	(71.0%)
Cash Flow from Financing Activities													
Receipts	3 203	5 638	33	1.0%	2 954	92.2%	110	1.9%	3 098	54.9%	37	51.5%	194.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 930	5 330	-	-	2 930	100.0%	-	-	2 930	55.0%	-	-	-
Increase (decrease) in consumer deposits	273	308	33	12.2%	24	9.0%	110	35.7%	168	54.6%	37	51.5%	194.3%
Payments	(478)	(908)	-	-	-	-	-	-	-	-	-	25.4%	-
Repayment of borrowing	(478)	(908)	-	-	-	-	-	-	-	-	-	25.4%	-
Net Cash from/(used) Financing Activities	2 724	4 729	33	1.2%	2 954	108.4%	110	2.3%	3 098	65.5%	37	(111.4%)	194.3%
Net Increase/(Decrease) in cash held	(10 543)	(7 497)	9 910	(94.0%)	8 390	(79.6%)	5 749	(76.7%)	24 049	(320.8%)	9 035	(119.3%)	(36.4%)
Cash/cash equivalents at the year begin:	12 726	-	16 263	127.8%	26 173	205.7%	34 563	-	16 263	-	32 163	100.0%	7.5%
Cash/cash equivalents at the year end:	2 182	(7 497)	26 173	1 199.3%	34 563	1 583.8%	40 312	(537.7%)	40 312	(537.7%)	41 197	855.1%	(2.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 395	44.4%	282	5.2%	182	3.4%	2 538	47.0%	5 397	20.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 815	83.1%	217	2.6%	120	1.5%	1 051	12.8%	8 202	30.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 087	37.6%	160	2.9%	139	2.5%	3 161	57.0%	5 547	20.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	901	43.6%	122	5.9%	101	4.9%	944	45.6%	2 068	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 333	47.8%	150	5.4%	130	4.6%	1 175	42.2%	2 788	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	92.0%	0	1.3%	0	.8%	0	5.9%	4	-	-	-	-	-
Interest on Arrear Debtor Accounts	27	2.1%	16	1.3%	17	1.4%	1 200	95.2%	1 260	4.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(294)	(17.2%)	104	6.1%	130	7.6%	1 773	103.5%	1 713	6.3%	45	2.7%	-	-
Total By Income Source	13 268	49.2%	1 051	3.9%	819	3.0%	11 843	43.9%	26 980	100.0%	45	.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	22	2.5%	2	.3%	4	.5%	838	96.7%	867	3.2%	-	-	-	-
Commercial	3 105	86.7%	61	1.7%	35	1.0%	381	10.6%	3 583	13.3%	-	-	-	-
Households	10 144	45.4%	986	4.4%	778	3.5%	10 427	46.7%	22 335	82.8%	-	-	-	-
Other	(3)	(1.5%)	2	1.1%	1	.5%	196	99.9%	196	.7%	45	23.2%	-	-
Total By Customer Group	13 268	49.2%	1 051	3.9%	819	3.0%	11 843	43.9%	26 980	100.0%	45	.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 582	100.0%	-	-	-	-	-	-	4 582	61.8%
Bulk Water	12	100.0%	-	-	-	-	-	-	12	.2%
PAYE deductions	942	100.0%	-	-	-	-	-	-	942	12.7%
VAT (output less input)	501	100.0%	-	-	-	-	-	-	501	6.8%
Pensions / Retirement	1 373	100.0%	-	-	-	-	-	-	1 373	18.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 410	100.0%	-	-	-	-	-	-	7 410	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	203 065	204 929	71 073	35.0%	43 513	21.4%	35 940	17.5%	150 526	73.5%	31 229	68.9%	15.1%
Property rates	29 025	29 527	29 854	102.9%	(228)	(.8%)	(152)	(.5%)	29 473	99.8%	(161)	90.8%	(5.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 011	56 656	15 454	26.6%	13 283	22.9%	13 874	24.5%	42 611	75.2%	12 624	67.9%	9.9%
Service charges - water revenue	11 221	10 739	2 691	24.0%	2 943	26.2%	3 313	30.8%	8 946	83.3%	3 023	72.0%	9.6%
Service charges - sanitation revenue	13 252	13 232	3 558	26.8%	3 360	25.4%	3 222	24.4%	10 140	76.6%	2 894	68.3%	11.3%
Service charges - refuse revenue	8 363	8 363	2 179	26.0%	2 054	24.6%	1 969	23.5%	6 202	74.2%	1 805	68.3%	9.1%
Service charges - other	30	83	2	5.8%	9	29.3%	68	81.9%	79	94.6%	11	57.6%	516.8%
Rental of facilities and equipment	1 128	1 025	291	25.8%	285	25.3%	431	42.0%	1 006	98.1%	308	82.5%	39.8%
Interest earned - external investments	1 150	1 500	391	34.0%	511	44.4%	489	32.6%	1 392	92.8%	282	61.8%	73.7%
Interest earned - outstanding debtors	1 950	2 000	514	26.4%	473	24.3%	486	24.3%	1 474	73.7%	489	31.0%	(.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 514	24 314	1 458	10.0%	1 821	12.5%	1 737	7.1%	5 016	20.6%	1 517	28.9%	14.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 682	2 310	524	19.5%	626	23.3%	668	28.9%	1 818	78.7%	205	67.9%	225.6%
Transfers recognised - operational	55 521	48 706	13 667	24.6%	14 809	26.7%	8 418	17.3%	36 895	75.7%	7 886	82.7%	6.8%
Other own revenue	1 219	1 473	492	40.4%	389	31.9%	432	29.3%	1 313	89.1%	345	12.7%	25.3%
Gains on disposal of PPE	5 000	5 000	-	-	3 180	63.6%	984	19.7%	4 164	83.3%	-	15.1%	(100.0%)
Operating Expenditure	215 124	215 542	41 565	19.3%	48 546	22.6%	38 690	17.9%	128 801	59.8%	31 960	56.2%	21.1%
Employee related costs	70 384	70 050	14 645	20.8%	17 684	25.1%	14 559	20.8%	46 888	66.9%	13 550	60.2%	7.5%
Remuneration of councillors	3 773	3 773	868	23.0%	874	23.2%	1 009	26.7%	2 751	72.9%	796	63.5%	26.8%
Debt impairment	11 826	19 826	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 869	8 869	2 142	24.2%	2 142	24.2%	2 142	24.2%	6 427	72.5%	-	48.3%	(100.0%)
Finance charges	5 735	6 035	1 646	28.7%	474	8.3%	1 624	26.9%	3 744	62.0%	-	33.3%	(100.0%)
Bulk purchases	46 641	46 641	11 551	24.8%	10 003	21.4%	9 333	20.0%	30 886	66.2%	8 501	59.6%	9.8%
Other Materials	1 134	1 144	106	9.3%	358	31.5%	494	43.2%	958	83.7%	301	48.9%	64.1%
Contracted services	-	-	-	-	-	-	-	-	-	-	(177)	-	(100.0%)
Transfers and grants	2 577	1 454	278	10.8%	83	3.2%	639	44.0%	1 000	68.8%	263	34.3%	143.4%
Other expenditure	64 185	57 750	10 329	16.1%	16 929	26.4%	8 889	15.4%	36 147	62.6%	8 726	62.7%	1.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 059)	(10 612)	29 508		(5 032)		(2 750)		21 726		(731)		
Transfers recognised - capital	16 702	15 061	359	2.1%	5 925	35.5%	2 869	19.1%	9 153	60.8%	(1 338)	71.3%	(314.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 643	4 449	29 866		893		120		30 879		(2 069)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 643	4 449	29 866		893		120		30 879		(2 069)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 643	4 449	29 866		893		120		30 879		(2 069)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 643	4 449	29 866		893		120		30 879		(2 069)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	17 797	17 345	654	3.7%	5 657	31.8%	2 694	15.5%	9 005	51.9%	2 015	38.1%	33.7%
National Government	15 824	14 184	634	4.0%	5 647	35.7%	2 319	16.4%	8 601	60.6%	748	50.1%	210.1%
Provincial Government	877	877	-	-	-	-	-	-	-	-	19	5.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 702	15 061	634	3.8%	5 647	33.8%	2 319	15.4%	8 601	57.1%	767	42.5%	202.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	1 248	19.2%	(100.0%)
Internally generated funds	1 095	2 284	20	1.8%	10	.9%	375	16.4%	404	17.7%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 797	17 345	654	3.7%	5 657	31.8%	2 694	15.5%	9 005	51.9%	2 015	38.1%	33.7%
Governance and Administration	600	885	99	16.5%	62	10.4%	39	4.5%	201	22.7%	273	36.1%	(85.6%)
Executive & Council	60	60	7	11.1%	7	11.1%	1	2.4%	15	24.7%	-	-	(100.0%)
Budget & Treasury Office	535	825	91	16.9%	55	10.3%	38	4.6%	184	22.3%	233	53.3%	(83.7%)
Corporate Services	5	-	2	35.6%	1	11.9%	-	-	2	-	41	19.0%	(100.0%)
Community and Public Safety	2 203	1 667	-	-	-	-	40	2.4%	40	2.4%	91	24.4%	(56.4%)
Community & Social Services	1 327	1 667	-	-	-	-	40	2.4%	40	2.4%	39	16.7%	2.8%
Sport And Recreation	876	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	52	100.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 104	5 323	11	.5%	1 342	63.8%	894	16.8%	2 247	42.2%	145	36.0%	516.7%
Planning and Development	290	-	-	-	-	-	-	-	-	-	3	1.0%	(100.0%)
Road Transport	1 814	5 323	11	.6%	1 342	74.0%	894	16.8%	2 247	42.2%	142	39.5%	529.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 890	9 471	544	4.2%	4 252	33.0%	1 721	18.2%	6 517	68.8%	1 505	39.4%	14.3%
Electricity	2 932	3 315	-	-	2 169	74.0%	203	6.1%	2 372	71.5%	15	1.2%	1 286.9%
Water	9 679	6 056	544	5.6%	2 083	21.5%	1 518	25.1%	4 145	68.5%	265	51.0%	472.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	1 226	38.3%	(100.0%)
Waste Management	280	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	204 548	194 619	61 994	30.3%	52 163	25.5%	51 494	26.5%	165 651	85.1%	67 981	85.7%	(24.3%)
Property rates, penalties and collection charges	28 734	28 936	8 302	28.9%	6 373	22.2%	6 423	22.2%	21 097	72.9%	6 311	65.8%	1.8%
Service charges	89 968	87 293	23 586	26.2%	22 939	25.5%	24 987	28.6%	71 511	81.9%	21 696	75.1%	15.2%
Other revenue	10 543	11 123	2 765	26.2%	3 123	29.6%	3 268	29.4%	9 156	82.3%	8 489	534.8%	(61.5%)
Government - operating	55 521	48 706	16 556	29.8%	12 713	22.9%	10 452	21.5%	39 721	81.6%	24 153	65.7%	(56.7%)
Government - capital	16 702	15 061	10 395	62.2%	6 504	38.9%	5 875	39.0%	22 774	151.2%	6 868	24.2%	(14.5%)
Interest	3 080	3 500	391	12.7%	511	16.6%	489	14.0%	1 392	39.8%	463	45.8%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(190 482)	(183 925)	(54 734)	28.7%	(49 281)	25.9%	(41 190)	22.4%	(145 206)	78.9%	(49 251)	75.6%	(16.4%)
Suppliers and employees	(184 529)	(177 671)	(53 089)	28.8%	(48 446)	26.3%	(38 927)	21.9%	(140 462)	79.1%	(48 989)	77.2%	(20.5%)
Finance charges	(4 500)	(4 800)	(1 646)	36.6%	(474)	10.5%	(1 624)	33.8%	(3 744)	78.0%	-	11.9%	(100.0%)
Transfers and grants	(1 454)	(1 454)	-	-	(361)	24.8%	(639)	44.0%	(1 000)	68.8%	(263)	63.7%	143.4%
Net Cash from/(used) Operating Activities	14 066	10 695	7 260	51.6%	2 882	20.5%	10 304	96.3%	20 445	191.2%	18 730	152.9%	(45.0%)
Cash Flow from Investing Activities													
Receipts	5 000	5 000	(20 000)	(400.0%)	-	-	-	-	(20 000)	(400.0%)	14 000	1 905.0%	(100.0%)
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(20 000)	-	-	-	-	-	(20 000)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	14 000	-	(100.0%)
Payments	(17 797)	(17 345)	(654)	3.7%	(5 657)	31.8%	(3 066)	17.7%	(9 376)	54.1%	(2 008)	38.1%	52.7%
Capital assets	(17 797)	(17 345)	(654)	3.7%	(5 657)	31.8%	(3 066)	17.7%	(9 376)	54.1%	(2 008)	38.1%	52.7%
Net Cash from/(used) Investing Activities	(12 797)	(12 345)	(20 654)	161.4%	(5 657)	44.2%	(3 066)	24.8%	(29 376)	238.0%	11 992	(25.6%)	(125.6%)
Cash Flow from Financing Activities													
Receipts	82	82	56	68.0%	60	73.6%	69	83.4%	185	225.0%	42	3.4%	62.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	82	56	68.0%	60	73.6%	69	83.4%	185	225.0%	42	228.9%	62.5%
Payments	(2 249)	(2 249)	(483)	21.5%	-	-	-	-	(483)	21.5%	-	-	-
Repayment of borrowing	(2 249)	(2 249)	(483)	21.5%	-	-	-	-	(483)	21.5%	-	-	-
Net Cash from/(used) Financing Activities	(2 167)	(2 167)	(427)	19.7%	60	(2.8%)	69	(3.2%)	(298)	13.8%	42	4.7%	62.5%
Net Increase/(Decrease) in cash held	(898)	(3 818)	(13 821)	1 539.4%	(2 714)	302.3%	7 306	(191.4%)	(9 229)	241.7%	30 763	(9 465.4%)	(76.2%)
Cash/cash equivalents at the year begin:	1 374	36 666	36 666	2 668.5%	22 844	1 662.6%	20 130	54.9%	36 666	100.0%	23 510	100.0%	(14.4%)
Cash/cash equivalents at the year end:	476	32 847	22 844	4 797.6%	20 130	4 227.5%	27 436	83.5%	27 436	83.5%	54 273	3 951.2%	(49.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 532	28.9%	217	2.5%	162	1.8%	5 858	66.8%	8 769	26.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 035	64.6%	98	1.6%	70	1.1%	2 045	32.7%	6 247	18.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 649	32.0%	199	3.8%	109	2.1%	3 202	62.1%	5 159	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 466	26.1%	171	3.0%	135	2.4%	3 847	68.5%	5 619	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	925	26.0%	103	2.9%	77	2.2%	2 447	68.9%	3 553	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	17.9%	5	2.5%	2	.9%	142	78.7%	180	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	71	2.0%	20	.6%	23	.7%	3 374	96.7%	3 489	10.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 217)	(167.1%)	55	7.5%	66	9.0%	1 825	250.6%	729	2.2%	-	-	-	-
Total By Income Source	9 494	28.1%	867	2.6%	643	1.9%	22 741	67.4%	33 744	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	178	12.0%	23	1.6%	15	1.0%	1 270	85.4%	1 487	4.4%	-	-	-	-
Commercial	2 897	64.6%	93	2.1%	64	1.4%	1 428	31.9%	4 482	13.3%	-	-	-	-
Households	6 132	23.2%	691	2.6%	514	1.9%	19 051	72.2%	26 387	78.2%	-	-	-	-
Other	286	20.6%	60	4.3%	49	3.6%	992	71.5%	1 388	4.1%	-	-	-	-
Total By Customer Group	9 494	28.1%	867	2.6%	643	1.9%	22 741	67.4%	33 744	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27	47.8%	28	49.4%	-	-	2	2.8%	57	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27	47.8%	28	49.4%	-	-	2	2.8%	57	100.0%

Contact Details

Municipal Manager	Mr C M Africa	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	144 701	162 485	51 850	35.8%	39 469	27.3%	44 201	27.2%	135 520	83.4%	30 636	88.1%	44.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	436	-	(437)	-	-	-	(1)	-	28	-	(100.0%)
Service charges - other	680	680	104	15.3%	511	75.2%	483	71.0%	1 098	161.4%	117	91.2%	312.9%
Rental of facilities and equipment	11 814	12 114	3 445	29.2%	3 212	27.2%	2 977	24.6%	9 633	79.5%	998	98.0%	198.2%
Interest earned - external investments	1 000	1 200	374	37.4%	554	55.4%	768	64.0%	1 697	141.4%	400	118.5%	92.0%
Interest earned - outstanding debtors	4	4	1	19.5%	0	2.4%	0	5.5%	1	27.4%	1	67.1%	(79.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	24	24	30	124.3%	38	158.5%	34	141.2%	102	424.0%	34	153.2%	.8%
Agency services	6 203	6 592	1 527	24.6%	1 018	16.4%	2 157	32.7%	4 702	71.3%	2 712	76.0%	(20.5%)
Transfers recognised - operational	116 083	132 385	45 805	39.5%	33 570	28.9%	37 681	28.5%	117 056	88.4%	27 490	88.0%	37.1%
Other own revenue	5 793	5 967	129	2.2%	1 002	17.3%	101	1.7%	1 232	20.6%	(1 143)	71.5%	(108.8%)
Gains on disposal of PPE	3 100	3 519	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	146 651	162 759	37 973	25.9%	44 980	30.7%	42 080	25.9%	125 033	76.8%	27 235	74.4%	54.5%
Employee related costs	70 204	83 731	19 260	27.4%	23 880	34.0%	16 257	19.4%	59 397	70.9%	17 155	78.2%	(5.2%)
Remuneration of councillors	5 322	5 604	1 205	22.6%	1 271	23.9%	1 399	25.0%	3 875	69.2%	1 163	70.3%	20.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 919	2 726	480	25.0%	480	25.0%	682	25.0%	1 641	60.2%	487	75.0%	40.0%
Finance charges	96	159	6	6.7%	4	4.5%	46	28.8%	57	35.6%	12	68.6%	279.9%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 225	4 225	436	10.3%	476	11.3%	492	11.6%	1 403	33.2%	41	19.8%	1 114.7%
Transfers and grants	120	-	-	-	36	30.0%	5	-	41	-	-	-	(100.0%)
Other expenditure	64 766	66 314	16 587	25.6%	18 833	29.1%	23 200	35.0%	58 619	88.4%	8 377	71.1%	176.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 950)	(274)	13 878		(5 511)		2 121		10 487		3 402		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 950)	(274)	13 878		(5 511)		2 121		10 487		3 402		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(1 950)	(274)	13 878		(5 511)		2 121		10 487		3 402		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 950)	(274)	13 878		(5 511)		2 121		10 487		3 402		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 950)	(274)	13 878		(5 511)		2 121		10 487		3 402		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	629	3 989	34	5.4%	140	22.2%	120	3.0%	294	7.4%	850	62.0%	(85.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	650	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	650	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	2 130	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	629	1 209	34	5.4%	140	22.2%	120	9.9%	294	24.3%	850	62.0%	(85.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	629	3 989	34	5.4%	140	22.2%	264	6.6%	438	11.0%	850	62.0%	(69.0%)
Governance and Administration	221	1 334	12	5.2%	48	21.7%	78	5.8%	137	10.3%	124	45.2%	(37.3%)
Executive & Council	20	81	-	-	16	81.7%	12	14.7%	28	34.9%	-	10.0%	(100.0%)
Budget & Treasury Office	150	420	8	5.5%	10	6.3%	53	12.7%	71	16.9%	15	7.5%	261.9%
Corporate Services	51	833	3	6.6%	22	43.4%	12	1.5%	38	4.5%	109	115.5%	(88.6%)
Community and Public Safety	360	2 306	11	3.1%	88	24.4%	185	8.0%	284	12.3%	723	68.1%	(74.5%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	110	1 081	-	-	65	59.4%	1	.1%	67	6.2%	19	117.4%	(93.7%)
Public Safety	250	890	10	4.0%	14	5.6%	176	19.8%	200	22.5%	701	63.6%	(74.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	335	1	-	8	-	7	2.2%	17	5.1%	3	-	172.4%
Economic and Environmental Services	48	349	11	23.4%	4	8.3%	1	.3%	16	4.7%	2	9.9%	(50.4%)
Planning and Development	-	26	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	48	323	11	23.4%	4	8.3%	1	.4%	16	5.1%	2	9.9%	(50.4%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	141 601	158 966	51 850	36.6%	43 368	30.6%	39 381	24.8%	134 599	84.7%	29 277	84.1%	34.5%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	680	680	539	79.3%	707	104.0%	632	92.9%	1 879	276.3%	133	3.5%	374.2%
Other revenue	23 834	28 216	5 131	21.5%	1 960	8.2%	7 618	27.0%	14 708	52.1%	4 838	-	57.5%
Government - operating	116 083	128 866	45 805	39.5%	40 135	34.6%	30 375	23.6%	116 315	90.3%	23 905	84.7%	27.1%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 004	1 204	375	37.3%	566	56.4%	756	62.8%	1 697	140.9%	401	118.8%	88.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(142 783)	(161 872)	(37 494)	26.3%	(37 818)	26.5%	(55 108)	34.0%	(130 420)	80.6%	(27 692)	74.0%	99.0%
Suppliers and employees	(142 688)	(161 713)	(37 487)	26.3%	(37 772)	26.5%	(55 062)	34.0%	(130 322)	80.6%	(27 680)	74.1%	98.9%
Finance charges	(95)	(159)	(6)	6.7%	(46)	48.1%	(5)	3.3%	(57)	36.2%	(12)	68.9%	(56.9%)
Transfers and grants	-	-	-	-	-	-	(41)	-	(41)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	(1 182)	(2 906)	14 357	(1 214.7%)	5 550	(469.5%)	(15 728)	541.2%	4 179	(143.8%)	1 585	435.5%	(1 092.1%)
Cash Flow from Investing Activities													
Receipts	3 100	1 209	96	3.1%	-	-	(227)	(18.8%)	(130)	(10.8%)	-	-	(100.0%)
Proceeds on disposal of PPE	3 100	3 519	96	3.1%	-	-	-	-	96	2.7%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 310)	-	-	-	-	(227)	9.8%	(227)	9.8%	-	-	(100.0%)
Payments	(629)	(1 209)	(33)	5.2%	(139)	22.2%	(234)	19.3%	(406)	33.6%	(850)	61.7%	(72.5%)
Capital assets	(629)	(1 209)	(33)	5.2%	(139)	22.2%	(234)	19.3%	(406)	33.6%	(850)	61.7%	(72.5%)
Net Cash from/(used) Investing Activities	2 471	-	64	2.6%	(139)	(5.6%)	(461)	-	(536)	-	(850)	107.3%	(45.8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(438)	(665)	(72)	16.4%	(116)	26.4%	(30)	4.5%	(218)	32.7%	(52)	58.5%	(42.0%)
Repayment of borrowing	(438)	(665)	(72)	16.4%	(116)	26.4%	(30)	4.5%	(218)	32.7%	(52)	58.5%	(42.0%)
Net Cash from/(used) Financing Activities	(438)	(665)	(72)	16.4%	(116)	26.4%	(30)	4.5%	(218)	32.7%	(52)	58.5%	(42.0%)
Net Increase/(Decrease) in cash held	851	(3 572)	14 348	1 686.8%	5 295	622.4%	(16 218)	454.1%	3 425	(95.9%)	684	802.1%	(2 472.0%)
Cash/cash equivalents at the year begin:	4 555	14 359	14 358	315.2%	28 707	630.2%	34 001	236.8%	14 358	100.0%	27 635	514.6%	23.0%
Cash/cash equivalents at the year end:	5 406	10 787	28 707	531.0%	34 001	629.0%	17 783	164.8%	17 783	164.8%	28 319	621.7%	(37.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2	35.0%	0	.5%	-	-	4	64.5%	6	.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32	48.3%	4	6.7%	2	3.4%	27	41.6%	65	4.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	4	100.0%	4	.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	38	10.0%	16	4.2%	19	5.0%	311	80.8%	385	23.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	0	.1%	0	.1%	4	99.8%	4	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	684	58.2%	87	7.4%	44	3.8%	360	30.6%	1 175	71.7%	-	-	-	-
Total By Income Source	756	46.1%	108	6.6%	66	4.0%	711	43.3%	1 640	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	72	56.9%	-	-	5	3.9%	50	39.3%	126	7.7%	-	-	-	-
Commercial	50	62.2%	1	1.2%	1	1.6%	28	35.0%	81	4.9%	-	-	-	-
Households	513	40.0%	107	8.3%	60	4.6%	605	47.1%	1 284	78.3%	-	-	-	-
Other	121	81.4%	-	-	-	-	28	18.6%	149	9.1%	-	-	-	-
Total By Customer Group	756	46.1%	108	6.6%	66	4.0%	711	43.3%	1 640	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	868	100.0%	-	-	-	-	-	-	868	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	868	100.0%	-	-	-	-	-	-	868	100.0%

Contact Details

Municipal Manager	Mr D P Beretti	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	123 574	132 732	13 672	11.1%	14 347	11.6%	17 540	13.2%	45 559	34.3%	16 649	57.6%	5.3%
Property rates	14 032	14 032	(54)	(.4%)	(650)	(4.6%)	(18)	(.1%)	(722)	(5.1%)	(12)	111.6%	47.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	35 512	39 369	7 905	22.3%	7 978	22.5%	10 165	25.8%	26 049	66.2%	9 811	79.0%	3.6%
Service charges - water revenue	10 783	12 069	2 118	19.6%	2 863	26.6%	3 330	27.6%	8 311	68.9%	3 169	75.4%	5.1%
Service charges - sanitation revenue	8 330	8 330	404	4.9%	501	6.0%	510	6.1%	1 414	17.0%	436	59.1%	16.8%
Service charges - refuse revenue	4 722	4 722	846	17.9%	1 195	25.3%	1 154	24.4%	3 196	67.7%	1 124	81.1%	2.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	532	532	43	8.2%	41	7.7%	40	7.5%	124	23.4%	63	56.7%	(36.5%)
Interest earned - external investments	400	280	147	36.8%	9	2.3%	56	19.8%	212	75.6%	54	55.2%	2.7%
Interest earned - outstanding debtors	2 294	2 294	1 330	58.0%	932	40.6%	1 584	69.1%	3 846	167.6%	1 161	158.7%	36.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 627	3 657	55	1.5%	2	.1%	140	3.8%	197	5.4%	105	14.5%	33.6%
Licences and permits	556	393	40	7.2%	11	2.0%	44	11.3%	95	24.3%	51	62.3%	(12.5%)
Agency services	876	689	175	20.0%	85	9.7%	220	32.0%	481	69.8%	174	62.0%	26.8%
Transfers recognised - operational	35 899	38 953	42	.1%	1 313	3.7%	79	.2%	1 434	3.7%	11	6.0%	625.1%
Other own revenue	1 958	3 360	386	19.7%	67	3.4%	235	7.0%	688	20.5%	159	10.1%	47.8%
Gains on disposal of PPE	4 054	4 054	234	5.8%	-	-	-	-	234	5.8%	342	-	(100.0%)
Operating Expenditure	125 352	130 679	38 528	30.7%	19 564	15.6%	8 552	6.5%	66 644	51.0%	35 929	68.0%	(76.2%)
Employee related costs	46 702	46 760	4 332	9.3%	6 582	14.1%	3 783	8.1%	14 697	31.4%	18 761	79.6%	(79.8%)
Remuneration of councillors	2 891	2 891	229	7.9%	231	8.0%	522	18.0%	982	34.0%	2 106	124.4%	(75.2%)
Debt impairment	1 666	1 666	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 723	9 723	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 031	2 259	87	8.4%	89	8.6%	37	1.6%	213	9.4%	273	55.5%	(86.5%)
Bulk purchases	26 493	26 493	2 258	8.5%	7 619	28.8%	2 191	8.3%	12 068	45.6%	7 814	82.7%	(72.0%)
Other Materials	3 349	3 925	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	25 272	-	552	-	107	-	25 931	-	1 276	-	(91.6%)
Transfers and grants	-	14 939	4 138	-	945	-	30	.2%	5 113	34.2%	1 115	-	(97.3%)
Other expenditure	33 497	22 022	2 213	6.6%	3 547	10.6%	1 881	8.5%	7 641	34.7%	4 583	44.6%	(59.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 778)	2 053	(24 856)		(5 217)		8 988		(21 085)		(19 280)		
Transfers recognised - capital	28 665	42 184	-	-	212	.7%	714	1.7%	926	2.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	26 887	44 237	(24 856)		(5 005)		9 702		(20 159)		(19 282)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 887	44 237	(24 856)		(5 005)		9 702		(20 159)		(19 282)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 887	44 237	(24 856)		(5 005)		9 702		(20 159)		(19 282)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 887	44 237	(24 856)		(5 005)		9 702		(20 159)		(19 282)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	30 545	42 464	1 221	4.0%	3 226	10.6%	508	1.2%	4 954	11.7%	3 389	31.3%	(85.0%)
National Government	25 658	31 965	1 129	4.4%	3 199	12.5%	395	1.2%	4 723	14.8%	3 389	31.6%	(88.3%)
Provincial Government	-	4 778	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	1 441	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 007	-	-	-	-	-	-	-	-	-	-	78.5%	-
Transfers recognised - capital	28 665	38 184	1 129	3.9%	3 199	11.2%	395	1.0%	4 723	12.4%	3 389	31.8%	(88.3%)
Borrowing	-	1 400	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 880	2 880	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	92	-	27	-	113	-	232	-	-	-	(100.0%)
Capital Expenditure Standard Classification	30 545	42 464	1 221	4.0%	3 226	10.6%	4 016	9.5%	8 463	19.9%	3 389	31.3%	18.5%
Governance and Administration	1 850	2 500	85	4.6%	27	1.5%	113	4.5%	225	9.0%	-	-	(100.0%)
Executive & Council	540	540	-	-	-	-	90	16.8%	90	16.8%	-	-	(100.0%)
Budget & Treasury Office	30	1 430	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 280	530	85	6.7%	27	2.1%	22	4.2%	135	25.5%	-	-	(100.0%)
Community and Public Safety	-	232	422	-	69	-	326	140.6%	818	352.4%	592	226.9%	(44.8%)
Community & Social Services	-	232	-	-	-	-	-	-	-	-	592	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	416	-	69	-	326	-	811	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	6	-	-	-	-	-	6	-	-	-	-
Economic and Environmental Services	7 276	5 435	382	5.2%	2 226	30.6%	69	1.3%	2 676	49.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 276	5 435	382	5.2%	2 226	30.6%	69	1.3%	2 676	49.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 419	34 297	331	1.5%	904	4.2%	3 509	10.2%	4 744	13.8%	2 797	28.4%	25.4%
Electricity	3 080	3 080	-	-	-	-	-	-	-	-	-	-	-
Water	15 309	27 740	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	3 447	331	11.0%	904	30.1%	3 509	101.8%	4 744	137.6%	2 797	188.5%	25.4%
Waste Management	30	30	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	136 573	166 819	15 134	11.1%	23 572	17.3%	26 704	16.0%	65 410	39.2%	37 024	93.1%	(27.9%)
Property rates, penalties and collection charges	11 225	14 032	330	2.9%	221	2.0%	398	2.8%	949	6.8%	1 626	58.0%	(75.6%)
Service charges	46 326	64 489	12 483	26.9%	14 447	31.2%	17 200	26.7%	44 130	68.4%	16 334	166.1%	5.3%
Other revenue	12 222	4 586	655	5.4%	1 365	11.2%	751	16.4%	2 770	60.4%	515	18.5%	45.8%
Government - operating	35 899	42 953	518	1.4%	6 820	19.0%	7 120	16.6%	14 457	33.7%	500	48.5%	1 323.9%
Government - capital	28 665	38 184	-	-	-	-	-	-	-	-	17 142	112.1%	(100.0%)
Interest	2 235	2 574	1 148	51.4%	719	32.2%	1 236	48.0%	3 104	120.6%	907	140.0%	36.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 563)	(119 365)	(22 260)	19.6%	(19 552)	17.2%	(10 349)	8.7%	(52 160)	43.7%	(27 495)	68.7%	(62.4%)
Suppliers and employees	(112 532)	(76 344)	(20 025)	17.8%	(19 379)	17.2%	(10 314)	13.5%	(49 718)	65.1%	(26 072)	64.8%	(60.4%)
Finance charges	(1 031)	(2 259)	(301)	29.2%	(89)	8.6%	(35)	1.6%	(425)	18.8%	(274)	848.3%	(87.1%)
Transfers and grants	-	(40 762)	(1 934)	-	(84)	-	-	-	(2 018)	4.9%	(1 149)	-	(100.0%)
Net Cash from/(used) Operating Activities	23 010	47 454	(7 126)	(31.0%)	4 020	17.5%	16 355	34.5%	13 250	27.9%	9 530	(6 881.6%)	71.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	10	-	7	-	19	-	36	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10	-	7	-	19	-	36	-	-	-	(100.0%)
Payments	(685)	(1 036)	(104)	15.2%	-	-	-	-	(104)	10.0%	-	26.8%	-
Repayment of borrowing	(685)	(1 036)	(104)	15.2%	-	-	-	-	(104)	10.0%	-	26.8%	-
Net Cash from/(used) Financing Activities	(685)	(1 036)	(94)	13.8%	7	(1.0%)	19	(1.9%)	(68)	6.5%	-	28.1%	(100.0%)
Net Increase/(Decrease) in cash held	22 325	46 418	(7 220)	(32.3%)	4 027	18.0%	16 374	35.3%	13 182	28.4%	9 530	(111.9%)	71.8%
Cash/cash equivalents at the year begin:	(7 352)	578	(311)	4.2%	(7 531)	102.4%	(3 504)	(606.0%)	(311)	(53.8%)	16 683	7.8%	(121.0%)
Cash/cash equivalents at the year end:	14 972	46 996	(7 531)	(50.3%)	(3 504)	(23.4%)	12 871	27.4%	12 871	27.4%	26 212	(356.5%)	(50.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 768	8.8%	740	3.7%	525	2.6%	17 142	85.0%	20 175	24.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 688	59.5%	138	3.1%	80	1.8%	1 612	35.7%	4 518	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 781	11.1%	405	2.5%	348	2.2%	13 495	84.2%	16 028	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	736	5.2%	289	2.0%	282	2.0%	12 916	90.8%	14 224	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	654	4.6%	268	1.9%	263	1.8%	13 109	91.7%	14 294	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.6%	2	1.7%	2	1.7%	115	93.0%	124	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	16	.1%	31	.2%	37	.3%	13 975	99.4%	14 058	16.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 387)	(505.8%)	9	3.4%	7	2.6%	1 645	599.8%	274	.3%	-	-	-	-
Total By Income Source	6 260	7.5%	1 882	2.2%	1 544	1.8%	74 010	88.4%	83 697	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(81)	(10.6%)	16	2.1%	15	2.0%	813	106.4%	764	.9%	-	-	-	-
Commercial	2 964	85.0%	102	2.9%	56	1.6%	365	10.5%	3 487	4.2%	-	-	-	-
Households	2 298	5.0%	1 054	2.3%	852	1.9%	41 474	90.8%	45 678	54.6%	-	-	-	-
Other	1 078	3.2%	710	2.1%	621	1.8%	31 359	92.9%	33 768	40.3%	-	-	-	-
Total By Customer Group	6 260	7.5%	1 882	2.2%	1 544	1.8%	74 010	88.4%	83 697	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 614	17.2%	2 098	13.8%	1 961	12.9%	8 508	56.0%	15 181	25.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	635	10.3%	641	10.4%	4 892	79.3%	6 167	10.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	566	100.0%	566	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 776	23.9%	634	3.2%	276	1.4%	14 269	71.5%	19 956	33.0%
Auditor-General	128	1.1%	486	4.1%	1 185	10.1%	9 944	84.7%	11 743	19.4%
Other	178	2.6%	722	10.5%	120	1.8%	5 831	85.1%	6 851	11.3%
Total	7 696	12.7%	4 574	7.6%	4 184	6.9%	44 010	72.8%	60 464	100.0%

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1023
Financial Manager	Mr Nigel Delo	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	378 347	391 081	153 115	40.5%	66 286	17.5%	69 886	17.9%	289 288	74.0%	73 368	76.7%	(4.7%)
Property rates	66 878	72 245	71 695	107.2%	(356)	(.5%)	(44)	(.1%)	71 295	98.7%	(40)	99.1%	8.8%
Property rates - penalties and collection charges	370	-	-	-	-	-	-	-	-	-	121	100.1%	(100.0%)
Service charges - electricity revenue	117 479	120 276	31 747	27.0%	26 571	22.6%	26 827	22.3%	85 145	70.8%	26 415	72.5%	1.6%
Service charges - water revenue	28 997	31 024	9 226	31.8%	8 436	29.1%	8 800	28.4%	26 462	85.3%	8 670	81.5%	1.5%
Service charges - sanitation revenue	21 632	21 632	7 537	34.8%	5 084	23.5%	5 164	23.9%	17 785	82.2%	4 573	82.9%	12.9%
Service charges - refuse revenue	16 158	16 179	4 252	26.3%	4 252	26.3%	4 256	26.3%	12 760	78.9%	3 671	76.2%	15.9%
Service charges - other	6 734	-	-	-	-	-	-	-	-	-	2 110	102.0%	(100.0%)
Rental of facilities and equipment	4 146	1 820	538	13.0%	589	14.2%	509	28.0%	1 636	89.9%	1 101	90.2%	(53.8%)
Interest earned - external investments	3 050	4 597	6 610	216.7%	(3 684)	(120.8%)	2 754	59.9%	5 680	123.6%	711	97.7%	287.6%
Interest earned - outstanding debtors	778	1 148	220	28.3%	363	46.7%	307	26.8%	890	77.5%	206	74.2%	49.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	42 234	42 277	1 588	3.8%	1 635	3.9%	3 343	7.9%	6 566	15.5%	3 122	38.5%	7.1%
Licences and permits	382	763	284	74.3%	352	92.3%	352	46.1%	988	129.5%	53	60.3%	559.5%
Agency services	1 744	1 673	330	18.9%	466	26.7%	478	28.5%	1 273	76.1%	438	80.7%	9.1%
Transfers recognised - operational	58 602	63 231	14 892	25.4%	18 067	30.8%	13 494	21.3%	46 454	73.5%	20 765	71.9%	(35.0%)
Other own revenue	5 163	13 716	4 198	81.3%	4 511	87.4%	3 646	26.6%	12 355	90.1%	950	57.3%	283.6%
Gains on disposal of PPE	4 000	500	-	-	-	-	-	-	-	-	500	30.7%	(100.0%)
Operating Expenditure	384 895	397 445	72 884	18.9%	78 606	20.4%	73 925	18.6%	225 415	56.7%	71 042	63.4%	4.1%
Employee related costs	127 844	127 636	26 909	21.0%	32 209	25.2%	28 428	22.3%	87 546	68.6%	25 653	69.9%	10.8%
Remuneration of councillors	6 360	6 360	1 433	22.5%	1 423	22.4%	1 689	26.6%	4 546	71.5%	1 289	66.1%	31.1%
Debt impairment	33 257	33 257	554	1.7%	218	.7%	266	.8%	1 038	3.1%	1 072	21.0%	(75.2%)
Depreciation and asset impairment	20 840	20 840	-	-	18	.1%	(18)	(.1%)	-	-	4 761	66.1%	(100.4%)
Finance charges	10 183	8 783	2	-	4 504	44.2%	-	-	4 506	51.3%	-	47.4%	-
Bulk purchases	86 229	81 043	23 159	26.9%	14 091	16.3%	19 330	23.9%	56 581	69.8%	18 976	74.0%	1.9%
Other Materials	-	23 824	2 651	-	5 853	-	4 973	20.9%	13 476	56.6%	-	-	(100.0%)
Contracted services	9 056	46 616	3 833	42.3%	7 481	82.6%	10 579	22.7%	21 893	47.0%	1 192	52.9%	787.6%
Transfers and grants	260	700	94	36.0%	224	86.2%	152	21.7%	469	67.1%	-	-	(100.0%)
Other expenditure	90 865	48 386	14 250	15.7%	12 584	13.8%	8 526	17.6%	35 361	73.1%	18 099	55.8%	(52.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 548)	(6 364)	80 231		(12 320)		(4 039)		63 873		2 326		
Transfers recognised - capital	90 385	30 000	-	-	4 031	4.5%	3 229	10.8%	7 260	24.2%	731	13.0%	341.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 836	23 636	80 231		(8 289)		(810)		71 132		3 057		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 836	23 636	80 231		(8 289)		(810)		71 132		3 057		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 836	23 636	80 231		(8 289)		(810)		71 132		3 057		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 836	23 636	80 231		(8 289)		(810)		71 132		3 057		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	154 733	93 110	5 481	3.5%	15 493	10.0%	13 585	14.6%	34 559	37.1%	4 181	16.9%	224.9%
National Government	90 275	29 608	2 053	2.3%	2 219	2.5%	4 573	15.4%	8 845	29.9%	1 465	13.2%	212.2%
Provincial Government	110	631	-	-	87	79.0%	7	1.1%	94	15.0%	20	4.7%	(63.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	311	75.0%	(100.0%)
Transfers recognised - capital	90 385	30 238	2 053	2.3%	2 306	2.6%	4 580	15.1%	8 939	29.6%	1 796	14.4%	155.0%
Borrowing	53 930	54 277	3 203	5.9%	12 428	23.0%	7 923	14.6%	23 554	43.4%	2 140	18.6%	270.2%
Internally generated funds	10 418	8 595	224	2.2%	759	7.3%	1 082	12.6%	2 065	24.0%	245	22.0%	341.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	154 733	93 110	5 481	3.5%	15 493	10.0%	13 585	14.6%	34 559	37.1%	4 181	16.9%	224.9%
Governance and Administration	2 956	2 603	127	4.3%	138	4.7%	212	8.1%	476	18.3%	80	39.7%	165.2%
Executive & Council	47	34	25	52.6%	9	20.3%	-	-	34	100.0%	-	70.1%	-
Budget & Treasury Office	116	136	23	19.5%	36	31.5%	13	9.7%	72	53.1%	8	44.4%	58.7%
Corporate Services	2 794	2 433	80	2.8%	92	3.3%	198	8.2%	370	15.2%	71	38.8%	177.6%
Community and Public Safety	3 972	3 957	724	18.2%	611	15.4%	398	10.1%	1 733	43.8%	441	52.5%	(9.8%)
Community & Social Services	1 241	1 551	467	37.7%	133	10.7%	51	3.3%	651	42.0%	29	7.4%	72.9%
Sport And Recreation	1 873	1 621	257	13.7%	382	20.4%	290	17.9%	928	57.3%	394	64.8%	(26.5%)
Public Safety	858	785	-	-	96	11.2%	58	7.3%	153	19.5%	17	22.2%	229.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 989	19 021	35	-	28	-	3 852	20.3%	3 915	20.6%	80	1.0%	4 730.7%
Planning and Development	29	23	6	21.5%	2	8.3%	12	50.0%	20	86.9%	-	95.0%	(100.0%)
Road Transport	75 939	18 951	29	-	24	-	3 840	20.3%	3 893	20.5%	80	1.0%	4 716.2%
Environmental Protection	22	46	-	-	2	10.0%	-	-	2	4.8%	-	-	-
Trading Services	71 800	67 517	4 589	6.4%	14 717	20.5%	9 117	13.5%	28 423	42.1%	3 580	21.6%	154.6%
Electricity	24 358	31 655	2 072	8.5%	9 758	40.1%	5 729	18.1%	17 560	55.5%	922	17.5%	521.4%
Water	15 431	9 229	-	-	39	.3%	483	5.2%	522	5.7%	-	2.0%	(100.0%)
Waste Water Management	29 330	23 533	2 517	8.6%	4 920	16.8%	2 904	12.3%	10 341	43.9%	1 435	28.1%	102.3%
Waste Management	2 680	3 100	-	-	-	-	-	-	-	-	1 223	85.9%	(100.0%)
Other	16	12	6	39.4%	-	-	6	49.1%	12	99.2%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	393 573	373 710	135 762	34.5%	99 834	25.4%	113 750	30.4%	349 346	93.5%	155 886	103.5%	(27.0%)
Property rates, penalties and collection charges	66 032	65 662	20 820	31.5%	20 190	30.6%	17 326	26.4%	58 335	88.8%	17 945	91.5%	(3.4%)
Service charges	187 180	180 580	37 435	20.0%	38 765	20.7%	43 371	24.0%	119 572	66.2%	41 928	67.9%	3.4%
Other revenue	23 516	30 116	55 882	237.6%	22 315	94.9%	33 365	110.8%	111 562	370.4%	73 737	488.3%	(54.8%)
Government - operating	57 545	63 231	14 892	25.9%	18 067	31.4%	13 494	21.3%	46 454	73.5%	20 765	71.9%	(35.0%)
Government - capital	55 549	30 000	-	-	4 031	7.3%	3 229	10.8%	7 260	24.2%	731	13.0%	341.5%
Interest	3 751	4 121	6 732	179.5%	(3 534)	(94.2%)	2 965	71.9%	6 163	149.6%	780	81.2%	280.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(325 477)	(325 477)	(89 117)	27.4%	(85 871)	26.4%	(76 711)	23.6%	(251 699)	77.3%	(83 385)	98.1%	(8.0%)
Suppliers and employees	(315 033)	(315 033)	(89 022)	28.3%	(81 144)	25.8%	(76 559)	24.3%	(246 724)	78.3%	(83 385)	99.6%	(8.2%)
Finance charges	(10 184)	(10 184)	(2)	-	(4 504)	44.2%	-	-	(4 506)	44.2%	-	47.4%	-
Transfers and grants	(260)	(260)	(94)	36.0%	(224)	86.0%	(152)	58.3%	(469)	180.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	68 096	48 233	46 645	68.5%	13 963	20.5%	37 040	76.8%	97 647	202.4%	72 501	124.9%	(48.9%)
Cash Flow from Investing Activities													
Receipts	4 000	500	-	-	-	-	-	-	-	-	500	30.7%	(100.0%)
Proceeds on disposal of PPE	4 000	500	-	-	-	-	-	-	-	-	500	30.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 733)	(93 110)	(5 481)	3.5%	(15 493)	10.0%	(13 585)	14.6%	(34 559)	37.1%	(4 181)	16.9%	224.9%
Capital assets	(154 733)	(93 110)	(5 481)	3.5%	(15 493)	10.0%	(13 585)	14.6%	(34 559)	37.1%	(4 181)	16.9%	224.9%
Net Cash from/(used) Investing Activities	(150 733)	(92 610)	(5 481)	3.6%	(15 493)	10.3%	(13 585)	14.7%	(34 559)	37.3%	(3 681)	15.9%	269.0%
Cash Flow from Financing Activities													
Receipts	53 930	53 930	237	.4%	131	.2%	115	.2%	483	.9%	64	45.6%	80.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 930	53 930	-	-	-	-	-	-	-	-	-	44.9%	-
Increase (decrease) in consumer deposits	-	-	237	-	131	-	115	-	483	-	64	1 700.6%	80.6%
Payments	(12 367)	(12 367)	-	-	(5 778)	46.7%	-	-	(5 778)	46.7%	-	46.8%	-
Repayment of borrowing	(12 367)	(12 367)	-	-	(5 778)	46.7%	-	-	(5 778)	46.7%	-	46.8%	-
Net Cash from/(used) Financing Activities	41 563	41 563	237	.6%	(5 648)	(13.6%)	115	.3%	(5 296)	(12.7%)	64	45.0%	80.6%
Net Increase/(Decrease) in cash held	(41 074)	(2 814)	41 401	(100.8%)	(7 178)	17.5%	23 570	(837.6%)	57 793	(2 053.7%)	68 884	465.3%	(65.8%)
Cash/cash equivalents at the year begin:	99 772	136 700	136 700	137.0%	178 100	178.5%	170 922	125.0%	136 700	100.0%	72 988	100.0%	134.2%
Cash/cash equivalents at the year end:	58 698	133 886	178 100	303.4%	170 922	291.2%	194 492	145.3%	194 492	145.3%	141 872	197.7%	37.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 977	41.6%	397	5.5%	220	3.1%	3 559	49.8%	7 153	16.6%	247	3.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 701	69.0%	336	3.0%	100	.9%	3 018	27.1%	11 155	25.9%	56	.5%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 068	47.5%	355	3.3%	241	2.3%	5 012	46.9%	10 676	24.8%	200	1.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 675	29.1%	203	3.5%	147	2.6%	3 729	64.8%	5 754	13.3%	248	4.3%	-	-
Receivables from Exchange Transactions - Waste Management	1 343	42.8%	141	4.5%	105	3.3%	1 547	49.3%	3 136	7.3%	162	5.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	159	11.3%	72	5.2%	66	4.7%	1 106	78.8%	1 404	3.3%	7	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	45	-	-	-
Other	527	13.8%	72	1.9%	115	3.0%	3 114	81.3%	3 828	8.9%	(108)	(2.8%)	-	-
Total By Income Source	19 450	45.1%	1 577	3.7%	994	2.3%	21 085	48.9%	43 106	100.0%	856	2.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	586	30.7%	15	.8%	15	.8%	1 293	67.7%	1 908	4.4%	-	-	-	-
Commercial	4 998	72.7%	266	3.9%	105	1.5%	1 503	21.9%	6 872	15.9%	-	-	-	-
Households	13 866	40.4%	1 296	3.8%	875	2.5%	18 289	53.3%	34 325	79.6%	856	2.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 450	45.1%	1 577	3.7%	994	2.3%	21 085	48.9%	43 106	100.0%	856	2.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	1 774	100.0%	-	-	-	-	-	-	1 774	83.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	306	100.0%	-	-	-	-	-	-	306	14.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37	100.0%	-	-	-	-	-	-	37	1.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 117	100.0%	-	-	-	-	-	-	2 117	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8002
Financial Manager	Mrs L Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	800 695	814 222	329 241	41.1%	177 457	22.2%	134 031	16.5%	640 728	78.7%	162 842	81.7%	(17.7%)
Property rates	93 945	94 462	93 983	100.0%	96	.1%	110	.1%	94 189	99.7%	100	99.8%	10.0%
Property rates - penalties and collection charges	799	479	331	41.4%	417	52.3%	(453)	(94.7%)	295	61.6%	416	79.6%	(209.0%)
Service charges - electricity revenue	328 833	335 870	90 791	27.6%	84 172	25.6%	86 480	25.7%	261 444	77.8%	81 099	85.7%	6.6%
Service charges - water revenue	101 385	91 486	28 254	27.9%	20 614	20.3%	26 544	29.0%	75 413	82.4%	26 382	80.4%	6%
Service charges - sanitation revenue	50 947	51 397	65 933	129.4%	(385)	(8%)	(11 946)	(23.2%)	53 602	104.3%	(2 776)	129.5%	330.3%
Service charges - refuse revenue	36 584	35 584	9 725	26.6%	8 887	24.3%	8 518	23.9%	27 130	76.2%	9 135	64.5%	(6.8%)
Service charges - other	13 113	9 455	8 339	63.6%	(2 164)	(16.5%)	3 176	33.6%	9 351	98.9%	2 952	93.3%	7.6%
Rental of facilities and equipment	5 914	4 556	2 136	36.1%	677	11.4%	1 111	24.4%	3 924	86.1%	1 762	81.2%	(37.0%)
Interest earned - external investments	16 425	22 017	6 335	38.6%	6 917	42.1%	7 300	33.2%	20 551	93.3%	6 634	100.4%	10.0%
Interest earned - outstanding debtors	3 695	1 240	43	1.2%	42	1.1%	914	73.7%	999	80.6%	47	78.1%	1 856.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	29 244	25 956	142	.5%	127	.4%	205	.8%	474	1.8%	14 928	60.3%	(98.6%)
Licences and permits	1 361	1 217	304	22.4%	242	17.8%	319	26.2%	865	71.1%	1 500	339.2%	(78.8%)
Agency services	4 271	4 518	1 213	28.4%	1 198	28.0%	1 295	28.7%	3 705	82.0%	-	-	(100.0%)
Transfers recognised - operational	100 116	114 996	13 431	13.4%	49 218	49.2%	6 979	6.1%	69 627	60.5%	16 215	43.8%	(57.0%)
Other own revenue	14 062	20 975	8 281	58.9%	7 400	52.6%	3 443	16.4%	19 124	91.2%	4 343	119.9%	(20.7%)
Gains on disposal of PPE	-	13	-	-	-	-	37	288.9%	37	288.9%	105	93.5%	(65.0%)
Operating Expenditure	807 388	831 719	153 760	19.0%	173 444	21.5%	176 337	21.2%	503 542	60.5%	172 721	65.2%	2.1%
Employee related costs	241 447	232 692	51 074	21.2%	52 745	21.8%	53 506	23.0%	157 325	67.6%	49 451	65.4%	8.2%
Remuneration of councillors	9 953	9 953	2 305	23.2%	2 305	23.2%	2 673	26.9%	7 284	73.2%	2 183	69.4%	22.5%
Debt impairment	44 437	30 378	(0)	-	5	-	(11)	-	(6)	-	12 684	30.8%	(100.1%)
Depreciation and asset impairment	62 023	69 393	16 125	26.0%	16 214	26.1%	16 410	23.6%	48 750	70.3%	13 758	63.5%	19.3%
Finance charges	3 714	2 626	-	-	1 214	32.7%	6	.2%	1 220	46.5%	-	46.1%	(100.0%)
Bulk purchases	251 325	255 600	57 829	23.0%	53 153	21.1%	58 048	22.7%	169 031	66.1%	49 007	65.1%	18.4%
Other Materials	11 540	10 027	1 591	13.8%	2 663	23.1%	4 135	41.2%	8 389	83.7%	3 049	85.9%	35.6%
Contracted services	41 343	40 278	6 830	16.5%	11 262	27.2%	9 045	22.5%	27 137	67.4%	9 598	68.4%	(5.8%)
Transfers and grants	1 246	1 246	243	19.5%	398	31.9%	422	33.8%	1 063	85.3%	267	76.2%	58.1%
Other expenditure	139 030	158 645	17 762	12.8%	32 744	23.6%	31 912	20.1%	82 418	52.0%	32 475	72.6%	(1.7%)
Loss on disposal of PPE	1 329	20 882	-	-	739	55.6%	192	.9%	932	4.5%	250	30.1%	(23.0%)
Surplus/(Deficit)	(6 693)	(17 498)	175 481		4 013		(42 306)		137 187		(9 880)		
Transfers recognised - capital	58 904	78 503	7 229	12.3%	15 552	26.4%	13 512	17.2%	36 293	46.2%	12 104	51.5%	11.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 065	1 305	5	.5%	181	17.0%	55	4.2%	241	18.5%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	53 276	62 311	182 715		19 745		(28 740)		173 721		2 225		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	53 276	62 311	182 715		19 745		(28 740)		173 721		2 225		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	53 276	62 311	182 715		19 745		(28 740)		173 721		2 225		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	53 276	62 311	182 715		19 745		(28 740)		173 721		2 225		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	142 374	174 031	18 897	13.3%	30 519	21.4%	32 381	18.6%	81 797	47.0%	26 584	46.6%	21.8%
National Government	27 716	33 151	3 094	11.2%	9 286	33.5%	5 726	17.3%	18 106	54.6%	6 106	64.4%	(6.2%)
Provincial Government	29 863	44 163	4 402	14.7%	6 050	20.3%	7 564	17.1%	18 015	40.8%	3 830	30.8%	97.5%
District Municipality	1 189	1 189	-	-	129	10.9%	151	12.7%	280	23.6%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 768	78 503	7 496	12.8%	15 465	26.3%	13 440	17.1%	36 401	46.4%	9 936	48.7%	35.3%
Borrowing	4 855	4 800	-	-	196	4.0%	2 565	53.4%	2 761	57.5%	-	12.1%	(100.0%)
Internally generated funds	76 887	82 610	10 961	14.3%	14 515	18.9%	16 083	19.5%	41 559	50.3%	16 295	45.8%	(1.3%)
Public contributions and donations	1 865	8 117	441	23.6%	343	18.4%	292	3.6%	1 076	13.3%	353	30.1%	(17.1%)
Capital Expenditure Standard Classification	142 374	174 031	18 897	13.3%	30 519	21.4%	32 381	18.6%	81 797	47.0%	26 584	46.6%	21.8%
Governance and Administration	3 290	4 232	239	7.3%	2 049	62.3%	648	15.3%	2 936	69.4%	580	61.7%	11.6%
Executive & Council	29	28	11	39.6%	8	28.3%	8	28.1%	28	98.3%	73	85.1%	(89.2%)
Budget & Treasury Office	237	299	19	7.8%	96	40.3%	9	3.2%	124	41.3%	37	16.7%	(74.7%)
Corporate Services	3 024	3 905	209	6.9%	1 945	64.3%	630	16.1%	2 785	71.3%	470	67.2%	34.1%
Community and Public Safety	41 849	57 178	5 647	13.5%	8 922	21.3%	8 691	15.2%	23 259	40.7%	3 719	29.7%	133.7%
Community & Social Services	3 252	3 193	39	1.2%	238	7.3%	529	16.6%	807	25.3%	109	65.9%	385.9%
Sport And Recreation	5 656	4 756	454	8.0%	414	7.3%	462	9.7%	1 329	28.0%	88	58.6%	425.3%
Public Safety	1 142	1 087	156	13.7%	294	25.7%	373	34.3%	823	75.7%	52	78.3%	620.6%
Housing	31 800	48 142	4 998	15.7%	7 976	25.1%	7 326	15.2%	20 300	42.2%	3 471	25.5%	111.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 600	35 363	2 915	10.6%	8 077	29.3%	3 243	9.2%	14 236	40.3%	5 858	59.4%	(44.6%)
Planning and Development	540	6 997	158	29.2%	24	4.5%	76	1.1%	258	3.7%	28	16.7%	177.2%
Road Transport	27 060	28 366	2 758	10.2%	8 053	29.8%	3 166	11.2%	13 977	49.3%	5 831	60.1%	(45.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 625	77 189	10 096	14.5%	11 417	16.4%	19 800	25.7%	41 312	53.5%	16 426	48.5%	20.5%
Electricity	22 100	22 254	3 999	18.1%	3 402	15.4%	5 457	24.5%	12 857	57.8%	4 532	45.7%	20.4%
Water	15 595	19 592	249	1.6%	3 086	19.8%	5 742	29.3%	9 077	46.3%	3 057	60.7%	87.8%
Waste Water Management	29 768	32 998	5 681	19.1%	4 914	16.5%	8 495	25.7%	19 090	57.9%	5 815	39.1%	46.1%
Waste Management	2 161	2 345	167	7.7%	14	.7%	107	4.6%	288	12.3%	3 022	87.2%	(96.5%)
Other	10	70	-	-	54	535.4%	-	-	54	76.5%	-	23.5%	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	818 701	827 650	336 470	41.1%	193 008	23.6%	146 893	17.7%	676 372	81.7%	174 838	84.7%	(16.0%)
Property rates, penalties and collection charges	93 429	95 185	94 314	100.9%	513	.5%	(343)	(.4%)	94 484	99.3%	(2 397)	77.7%	(85.7%)
Service charges	517 483	513 251	203 043	39.2%	111 125	21.5%	112 772	22.0%	426 939	83.2%	120 166	95.4%	(6.2%)
Other revenue	28 649	36 373	12 076	42.2%	9 643	33.7%	6 371	17.5%	28 090	77.2%	22 070	121.4%	(71.1%)
Government - operating	100 116	98 839	13 431	13.4%	49 218	49.2%	6 367	6.4%	69 016	69.8%	16 215	45.5%	(60.7%)
Government - capital	58 904	60 744	7 229	12.3%	15 552	26.4%	13 512	22.2%	36 293	59.7%	12 104	62.2%	11.6%
Interest	20 120	23 258	6 378	31.7%	6 958	34.6%	8 214	35.3%	21 550	92.7%	6 681	100.1%	22.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(673 996)	(690 670)	(281 352)	41.7%	(155 477)	23.1%	(108 538)	15.7%	(545 367)	79.0%	(102 207)	78.3%	6.2%
Suppliers and employees	(669 043)	(686 805)	(281 109)	42.0%	(153 865)	23.0%	(108 110)	15.7%	(543 084)	79.1%	(101 940)	78.5%	6.1%
Finance charges	(3 706)	(2 618)	-	-	(1 214)	32.8%	(6)	.2%	(1 220)	46.6%	-	46.2%	(100.0%)
Transfers and grants	(1 247)	(1 247)	(243)	19.5%	(398)	31.9%	(422)	33.8%	(1 063)	85.3%	(267)	76.2%	58.1%
Net Cash from/(used) Operating Activities	144 705	136 981	55 118	38.1%	37 531	25.9%	38 355	28.0%	131 004	95.6%	72 631	115.0%	(47.2%)
Cash Flow from Investing Activities													
Receipts	1 515	1 655	150	9.9%	68	4.5%	87	5.2%	305	18.5%	69	43.9%	25.1%
Proceeds on disposal of PPE	1 365	1 605	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	150	50	150	100.2%	68	45.7%	87	173.3%	305	610.8%	69	131.8%	25.1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(142 374)	(174 031)	(18 901)	13.3%	(30 520)	21.4%	(32 377)	18.6%	(81 798)	47.0%	(26 584)	46.6%	21.8%
Capital assets	(142 374)	(174 031)	(18 901)	13.3%	(30 520)	21.4%	(32 377)	18.6%	(81 798)	47.0%	(26 584)	46.6%	21.8%
Net Cash from/(used) Investing Activities	(140 859)	(172 376)	(18 751)	13.3%	(30 451)	21.6%	(32 291)	18.7%	(81 493)	47.3%	(26 515)	46.6%	21.8%
Cash Flow from Financing Activities													
Receipts	5 764	5 709	601	10.4%	(835)	(14.5%)	423	7.4%	189	3.3%	170	123.8%	149.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 855	4 800	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	909	909	601	66.1%	(835)	(91.8%)	423	46.5%	189	20.8%	170	184.3%	149.0%
Payments	(2 240)	(2 688)	(92)	4.1%	(1 014)	45.2%	-	-	(1 106)	41.1%	-	51.3%	-
Repayment of borrowing	(2 240)	(2 688)	(92)	4.1%	(1 014)	45.2%	-	-	(1 106)	41.1%	-	51.3%	-
Net Cash from/(used) Financing Activities	3 524	3 021	509	14.4%	(1 848)	(52.5%)	423	14.0%	(917)	(30.3%)	170	7.4%	149.0%
Net Increase/(Decrease) in cash held	7 370	(32 374)	36 876	500.4%	5 231	71.0%	6 487	(20.0%)	48 595	(150.1%)	46 286	(548.7%)	(86.0%)
Cash/cash equivalents at the year begin:	228 362	319 252	319 252	139.8%	356 128	155.9%	361 359	113.2%	319 252	100.0%	282 463	100.0%	27.9%
Cash/cash equivalents at the year end:	235 732	286 878	356 128	151.1%	361 359	153.3%	367 847	128.2%	367 847	128.2%	328 749	144.0%	11.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 369	95.5%	210	2.7%	58	.7%	82	1.1%	7 718	15.4%	7 736	100.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 099	99.4%	77	.4%	11	.1%	18	.1%	18 205	36.4%	402	2.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	4 549	43.8%	497	4.8%	256	2.5%	5 091	49.0%	10 393	20.8%	101	1.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 529	43.5%	372	6.4%	238	4.1%	2 669	45.9%	5 808	11.6%	12 525	215.7%	-	-
Receivables from Exchange Transactions - Waste Management	2 290	75.3%	222	7.3%	78	2.6%	450	14.8%	3 040	6.1%	5 715	188.0%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.2%	4	2.3%	3	1.6%	149	92.9%	160	.3%	188	117.2%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 150)	(132.1%)	1 863	40.0%	728	15.6%	8 215	176.4%	4 656	9.3%	3 901	83.8%	-	-
Total By Income Source	28 691	57.4%	3 245	6.5%	1 371	2.7%	16 672	33.4%	49 980	100.0%	30 567	61.2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 895	76.0%	12	.5%	5	.2%	580	23.3%	2 492	5.0%	-	-	-	-
Commercial	18 190	70.4%	990	3.8%	395	1.5%	6 278	24.3%	25 853	51.7%	57	.2%	-	-
Households	8 607	39.8%	2 242	10.4%	972	4.5%	9 814	45.4%	21 635	43.3%	30 511	141.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 691	57.4%	3 245	6.5%	1 371	2.7%	16 672	33.4%	49 980	100.0%	30 567	61.2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(386)	100.0%	-	-	-	-	-	-	(386)	(6.7%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 157	100.3%	(21)	(.3%)	(0)	-	-	-	6 136	106.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 771	100.4%	(21)	(.4%)	(0)	-	-	-	5 750	100.0%

Contact Details

Municipal Manager	Dr Michele Gratz	044 606 5005
Financial Manager	Mr M MK Botha	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	1 380 722	1 419 555	315 639	22.9%	354 166	25.7%	278 791	19.6%	948 596	66.8%	311 900	70.0%	(10.6%)
Property rates	189 084	190 193	57 330	30.3%	40 393	21.4%	44 374	23.3%	142 097	74.7%	42 270	75.4%	5.0%
Property rates - penalties and collection charges	5 312	5 312	1 178	22.2%	1 444	27.2%	1 236	23.3%	3 858	72.6%	1 011	52.6%	22.2%
Service charges - electricity revenue	527 570	531 346	133 414	25.3%	129 739	24.6%	128 659	24.2%	391 812	73.7%	120 269	74.7%	7.0%
Service charges - water revenue	101 813	106 127	18 366	18.0%	26 127	25.7%	31 098	29.3%	75 591	71.2%	24 929	76.8%	24.7%
Service charges - sanitation revenue	65 512	72 084	20 056	30.6%	21 518	32.8%	19 137	26.5%	60 711	84.2%	15 502	77.4%	23.4%
Service charges - refuse revenue	47 058	51 753	13 960	29.7%	15 116	32.1%	13 352	25.8%	42 428	82.0%	10 893	76.9%	22.6%
Service charges - other	327	327	84	25.7%	86	26.4%	76	23.2%	246	75.3%	73	57.4%	4.4%
Rental of facilities and equipment	2 497	2 497	1 431	57.3%	346	13.8%	425	17.0%	2 201	88.1%	324	88.8%	31.0%
Interest earned - external investments	20 956	24 114	6 085	29.0%	6 926	33.0%	6 685	27.7%	19 695	81.7%	6 143	93.6%	8.8%
Interest earned - outstanding debtors	4 560	4 560	1 107	24.3%	1 099	24.1%	1 284	28.2%	3 490	76.5%	787	63.1%	63.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	58 139	57 909	2 639	4.5%	2 599	4.5%	3 101	5.4%	8 339	14.4%	3 572	22.5%	(13.2%)
Licences and permits	2 758	2 758	599	21.7%	456	16.5%	596	21.6%	1 651	59.9%	757	67.7%	(21.3%)
Agency services	6 982	6 982	2 212	31.7%	2 363	33.9%	2 067	29.6%	6 643	95.1%	2 825	82.9%	(26.8%)
Transfers recognised - operational	275 184	290 426	43 943	16.0%	88 065	32.0%	1 456	.5%	133 464	46.0%	68 324	59.6%	(97.9%)
Other own revenue	72 971	73 168	13 235	18.1%	17 890	24.5%	25 245	34.5%	56 370	77.0%	14 221	67.4%	77.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 436 481	1 504 124	229 870	16.0%	385 399	26.8%	308 728	20.5%	923 997	61.4%	254 214	61.8%	21.4%
Employee related costs	346 840	390 188	79 501	22.9%	102 672	29.6%	92 249	23.6%	274 422	70.3%	79 337	75.5%	16.3%
Remuneration of councillors	19 452	19 452	4 163	21.4%	4 173	21.5%	4 847	24.9%	13 183	67.8%	3 943	65.2%	22.9%
Debt impairment	62 181	62 181	-	-	-	-	11	-	11	-	-	-	(100.0%)
Depreciation and asset impairment	136 628	142 390	-	-	71 615	52.4%	31 560	22.2%	103 174	72.5%	26 837	71.3%	17.6%
Finance charges	44 104	44 104	-	-	22 635	51.3%	-	-	22 635	51.3%	16	52.1%	(100.0%)
Bulk purchases	363 243	362 536	86 078	23.7%	76 471	21.1%	76 845	21.2%	239 394	66.0%	64 608	65.3%	18.9%
Other Materials	242	287	50	20.9%	46	19.0%	43	15.1%	140	48.7%	41	53.5%	5.2%
Contracted services	199 452	222 723	18 575	9.3%	55 853	28.0%	53 738	24.1%	128 166	57.5%	40 552	55.3%	32.5%
Transfers and grants	3 145	3 372	358	11.4%	1 292	41.1%	617	18.3%	2 267	67.2%	373	61.8%	65.5%
Other expenditure	261 195	256 892	41 144	15.8%	50 643	19.4%	48 819	19.0%	140 606	54.7%	38 506	53.7%	26.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 759)	(84 569)	85 769		(31 233)		(29 937)		24 599		57 686		
Transfers recognised - capital	129 882	153 897	-	-	30 660	23.6%	(30 660)	(19.9%)	-	-	18 157	47.2%	(268.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 122	69 328	85 769		(574)		(60 597)		24 599		75 843		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	74 122	69 328	85 769		(574)		(60 597)		24 599		75 843		
Attributable to minorities	-	(17 496)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 122	51 832	85 769		(574)		(60 597)		24 599		75 843		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 122	51 832	85 769		(574)		(60 597)		24 599		75 843		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	244 338	258 236	22 453	9.2%	38 873	15.9%	36 443	14.1%	97 768	37.9%	38 215	43.2%	(4.6%)
National Government	110 006	81 469	9 924	9.0%	27 522	25.0%	2 571	3.2%	40 017	49.1%	8 611	37.5%	(70.1%)
Provincial Government	17 050	47 642	665	3.9%	363	2.1%	19 035	40.0%	20 063	42.1%	5 990	61.7%	217.8%
District Municipality	2 826	3 776	670	23.7%	1 922	68.0%	232	6.1%	2 823	74.8%	2 568	51.9%	(91.0%)
Other transfers and grants	14 231	4 142	1 024	7.2%	227	1.6%	739	17.8%	1 990	48.0%	9 085	74.8%	(91.9%)
Transfers recognised - capital	144 112	137 029	12 284	8.5%	30 033	20.8%	22 576	16.5%	64 893	47.4%	26 254	46.7%	(14.0%)
Borrowing	21 970	24 639	5 085	23.1%	444	2.0%	466	1.9%	5 996	24.3%	-	-	(100.0%)
Internally generated funds	78 256	94 547	5 084	6.5%	8 395	10.7%	13 400	14.2%	26 879	28.4%	11 961	42.6%	12.0%
Public contributions and donations	-	2 020	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	244 338	258 236	22 453	9.2%	38 873	15.9%	36 443	14.1%	97 768	37.9%	38 215	43.2%	(4.6%)
Governance and Administration	14 370	17 231	2 764	19.2%	2 548	17.7%	940	5.5%	6 251	36.3%	357	19.1%	163.3%
Executive & Council	4 683	5 592	243	5.2%	297	6.3%	(113)	(2.0%)	426	7.6%	88	17.8%	(229.0%)
Budget & Treasury Office	593	1 803	22	3.7%	162	27.4%	73	4.0%	257	14.3%	37	15.8%	98.6%
Corporate Services	9 094	9 836	2 499	27.5%	2 089	23.0%	981	10.0%	5 568	56.6%	233	19.8%	321.6%
Community and Public Safety	24 433	28 693	1 082	4.4%	1 743	7.1%	3 909	13.6%	6 733	23.5%	1 736	16.7%	125.1%
Community & Social Services	3 788	7 243	168	4.4%	453	12.0%	450	6.2%	1 071	14.8%	91	3.0%	395.9%
Sport And Recreation	5 821	7 575	356	6.1%	756	13.0%	699	9.2%	1 811	23.9%	1 190	21.8%	(41.3%)
Public Safety	8 059	7 188	404	5.0%	533	6.6%	835	11.6%	1 771	24.6%	433	29.8%	93.0%
Housing	6 745	3 227	143	2.1%	-	-	1 750	54.2%	1 893	58.7%	20	4.0%	8 459.0%
Health	20	3 460	11	55.0%	1	4.6%	175	5.1%	187	5.4%	2	.3%	7 609.3%
Economic and Environmental Services	94 875	118 171	10 092	10.6%	25 127	26.5%	16 303	13.8%	51 522	43.6%	12 633	37.9%	29.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	94 875	118 076	10 092	10.6%	25 127	26.5%	16 294	13.8%	51 512	43.6%	12 633	37.9%	29.0%
Environmental Protection	-	95	-	-	-	-	10	10.2%	10	10.2%	-	-	(100.0%)
Trading Services	110 609	94 089	8 515	7.7%	9 455	8.5%	15 291	16.3%	33 262	35.4%	23 489	56.7%	(34.9%)
Electricity	31 390	34 010	1 708	5.4%	3 022	9.6%	5 173	15.2%	9 904	29.1%	10 534	43.1%	(50.9%)
Water	34 567	22 921	167	.5%	2 797	8.1%	3 251	14.2%	6 215	27.1%	353	15.7%	821.9%
Waste Water Management	36 172	33 678	5 322	14.7%	3 470	9.6%	6 824	20.3%	15 615	46.4%	12 518	73.8%	(45.5%)
Waste Management	8 480	3 480	1 319	15.5%	166	2.0%	43	1.2%	1 528	43.9%	85	2.6%	(49.1%)
Other	52	52	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	1 414 520	1 563 423	561 650	39.7%	536 728	37.9%	452 856	29.0%	1 551 235	99.2%	554 915	97.9%	(18.4%)
Property rates, penalties and collection charges	186 620	195 505	55 933	30.0%	49 908	26.7%	50 010	25.6%	155 851	79.7%	45 157	68.1%	10.7%
Service charges	712 588	761 638	182 724	25.6%	188 604	26.5%	188 426	24.7%	559 754	73.5%	165 161	77.5%	14.1%
Other revenue	89 992	133 284	176 459	196.1%	162 870	181.0%	50 873	38.2%	390 202	292.8%	199 099	374.7%	(74.4%)
Government - operating	274 024	290 426	85 767	31.3%	103 507	37.8%	84 058	28.9%	273 332	94.1%	71 643	89.6%	17.3%
Government - capital	125 780	153 897	52 672	41.9%	23 789	18.9%	71 494	46.5%	147 954	96.1%	67 171	115.4%	6.4%
Interest	25 515	28 673	8 096	31.7%	8 051	31.6%	7 995	27.9%	24 142	84.2%	6 683	85.1%	19.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 188 503)	(1 263 363)	(411 701)	34.6%	(542 044)	45.6%	(338 008)	26.8%	(1 291 752)	102.2%	(433 854)	97.3%	(22.1%)
Suppliers and employees	(1 141 254)	(1 215 887)	(411 338)	36.0%	(518 172)	45.4%	(337 389)	27.7%	(1 266 898)	104.2%	(433 326)	99.4%	(22.1%)
Finance charges	(44 104)	(44 104)	-	-	(22 569)	51.2%	-	-	(22 569)	51.2%	(16)	52.1%	(100.0%)
Transfers and grants	(3 145)	(3 372)	(363)	11.5%	(1 303)	41.4%	(619)	18.4%	(2 285)	67.8%	(512)	64.9%	20.8%
Net Cash from/(used) Operating Activities	226 017	300 060	149 949	66.3%	(5 316)	(2.4%)	114 849	38.3%	259 482	86.5%	121 061	100.7%	(5.1%)
Cash Flow from Investing Activities													
Receipts	5 997	9 870	2 807	46.8%	5 559	92.7%	4 084	41.4%	12 451	126.1%	6 132	160.9%	(33.4%)
Proceeds on disposal of PPE	6 063	10 029	2 807	46.3%	5 559	91.7%	4 084	40.7%	12 451	124.1%	6 132	160.9%	(33.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(66)	(159)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 904)	(258 236)	(15 287)	7.0%	(15 932)	7.2%	(21 492)	8.3%	(52 711)	20.4%	(33 904)	52.9%	(36.6%)
Capital assets	(219 904)	(258 236)	(15 287)	7.0%	(15 932)	7.2%	(21 492)	8.3%	(52 711)	20.4%	(33 904)	52.9%	(36.6%)
Net Cash from/(used) Investing Activities	(213 907)	(248 365)	(12 479)	5.8%	(10 373)	4.8%	(17 408)	7.0%	(40 260)	16.2%	(27 772)	49.6%	(37.3%)
Cash Flow from Financing Activities													
Receipts	22 173	31 974	501	2.3%	450	2.0%	437	1.4%	1 387	4.3%	509	22.5%	(14.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	21 970	33 041	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	203	(1 067)	501	246.5%	450	221.5%	437	(40.9%)	1 387	(130.0%)	509	637.0%	(14.2%)
Payments	(38 442)	(38 442)	-	-	(20 427)	53.1%	-	-	(20 427)	53.1%	(268)	61.7%	(100.0%)
Repayment of borrowing	(38 442)	(38 442)	-	-	(20 427)	53.1%	-	-	(20 427)	53.1%	(268)	61.7%	(100.0%)
Net Cash from/(used) Financing Activities	(16 268)	(6 468)	501	(3.1%)	(19 977)	122.8%	437	(6.8%)	(19 040)	294.4%	241	89.6%	81.1%
Net Increase/(Decrease) in cash held	(4 159)	45 227	137 971	(3 317.7%)	(35 666)	857.6%	97 877	216.4%	200 182	442.6%	93 530	305.0%	4.6%
Cash/cash equivalents at the year begin:	428 803	345 881	345 881	80.7%	483 851	112.8%	448 185	129.6%	345 881	100.0%	420 582	100.0%	6.6%
Cash/cash equivalents at the year end:	424 644	391 107	483 851	113.9%	448 185	105.5%	546 063	139.6%	546 063	139.6%	514 112	119.9%	6.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 958	26.9%	2 991	4.8%	2 445	3.9%	40 561	64.4%	62 955	35.6%	11 967	19.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 277	79.3%	548	1.7%	623	2.0%	5 442	17.1%	31 889	18.0%	1 033	3.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 818	48.6%	1 184	3.9%	804	2.6%	13 676	44.9%	30 482	17.2%	1 464	4.8%	-	-
Receivables from Exchange Transactions - Waste Water Management	8 839	34.7%	1 254	4.9%	1 077	4.2%	14 271	56.1%	25 440	14.4%	3 897	15.3%	-	-
Receivables from Exchange Transactions - Waste Management	6 771	36.5%	958	5.2%	809	4.4%	9 993	53.9%	18 532	10.5%	3 080	16.6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	9.9%	4	1.2%	4	1.2%	290	87.8%	331	.2%	70	21.0%	-	-
Interest on Arrear Debtor Accounts	377	4.3%	80	.9%	95	1.1%	8 171	93.7%	8 724	4.9%	1 000	11.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(11 439)	714.2%	877	(54.8%)	970	(60.5%)	7 991	(498.9%)	(1 602)	(.9%)	283	(17.7%)	-	-
Total By Income Source	61 634	34.9%	7 895	4.5%	6 827	3.9%	100 395	56.8%	176 751	100.0%	22 792	12.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 924	40.5%	275	5.8%	276	5.8%	2 279	47.9%	4 753	2.7%	-	-	-	-
Commercial	16 704	62.4%	934	3.5%	972	3.6%	8 176	30.5%	26 787	15.2%	935	3.5%	-	-
Households	43 141	29.9%	6 663	4.6%	5 558	3.9%	88 703	61.6%	144 065	81.5%	21 858	15.2%	-	-
Other	(136)	(11.8%)	23	2.0%	22	1.9%	1 237	107.9%	1 147	.6%	-	-	-	-
Total By Customer Group	61 634	34.9%	7 895	4.5%	6 827	3.9%	100 395	56.8%	176 751	100.0%	22 792	12.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	29 422	100.0%	-	-	-	-	-	-	29 422	58.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 151	100.0%	-	-	-	-	-	-	5 151	10.2%
VAT (output less input)	8 999	100.0%	-	-	-	-	-	-	8 999	17.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 517	96.8%	185	2.8%	17	.2%	10	.1%	6 729	13.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	50 089	99.6%	185	.4%	17	-	10	-	50 301	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9433/9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	523 204	561 425	206 373	39.4%	83 957	16.0%	122 016	21.7%	412 346	73.4%	83 109	75.2%	46.8%
Property rates	66 621	66 897	66 928	100.5%	(34)	(.1%)	175	.3%	67 069	100.3%	(6)	100.5%	(3 076.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	203 177	211 368	52 731	26.0%	46 942	23.1%	60 640	28.7%	160 313	75.8%	43 932	69.3%	38.0%
Service charges - water revenue	47 247	58 554	10 140	21.5%	10 941	23.2%	26 678	45.6%	47 759	81.6%	16 038	82.1%	66.3%
Service charges - sanitation revenue	31 655	33 880	29 102	91.9%	178	.6%	792	2.3%	30 071	88.8%	(213)	93.3%	(472.6%)
Service charges - refuse revenue	16 165	20 465	17 141	106.0%	(101)	(.6%)	(107)	(.5%)	16 934	82.7%	(342)	97.5%	(68.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 512	3 512	518	14.7%	440	12.5%	596	17.0%	1 554	44.2%	663	55.4%	(10.1%)
Interest earned - external investments	708	257	84	11.8%	117	16.6%	25	9.8%	226	88.0%	99	18.2%	(74.8%)
Interest earned - outstanding debtors	8 656	8 656	2 402	27.8%	2 691	31.1%	2 622	30.3%	7 715	89.1%	2 536	110.1%	3.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 900	1 900	313	16.5%	443	23.3%	260	13.7%	1 016	53.5%	530	34.9%	(51.0%)
Licences and permits	16 740	16 675	3 271	19.5%	3 831	22.9%	4 222	25.3%	11 325	67.9%	7 868	69.8%	(46.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 869	117 460	22 656	19.6%	16 868	14.6%	13 593	11.6%	53 117	45.2%	13 517	61.5%	.6%
Other own revenue	8 467	21 800	1 086	12.8%	1 640	19.4%	12 521	57.4%	15 247	69.9%	(1 516)	44.3%	(925.8%)
Gains on disposal of PPE	2 487	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	520 822	594 941	68 687	13.2%	163 643	31.4%	126 903	21.3%	359 234	60.4%	127 960	77.3%	(.8%)
Employee related costs	161 156	173 630	27 356	17.0%	41 451	25.7%	57 940	33.4%	126 747	73.0%	36 317	76.7%	59.5%
Remuneration of councillors	9 024	5 812	1 042	11.5%	1 873	20.8%	451	7.8%	3 366	57.9%	2 146	70.3%	(79.0%)
Debt impairment	5 500	20 038	-	-	1 538	28.0%	27 412	136.8%	28 950	144.5%	-	-	(100.0%)
Depreciation and asset impairment	20 716	21 808	-	-	10 358	50.0%	4 192	19.2%	14 550	66.7%	12 929	66.7%	(67.6%)
Finance charges	7 771	9 002	55	.7%	4 502	57.9%	-	-	4 556	50.6%	3 451	51.6%	(100.0%)
Bulk purchases	138 994	151 494	4 588	3.3%	44 648	32.1%	10 662	7.0%	59 898	39.5%	26 089	68.0%	(59.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	38 914	41 713	5 916	15.2%	13 817	35.5%	9 026	21.6%	28 758	68.9%	10 516	109.6%	(14.2%)
Transfers and grants	1 300	1 354	59	4.5%	293	22.5%	222	16.4%	574	42.4%	492	532.2%	(54.9%)
Other expenditure	137 446	170 089	29 673	21.6%	45 164	32.9%	16 999	10.0%	91 835	54.0%	36 020	90.6%	(52.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 382	(33 516)	137 685		(79 687)		(4 887)		53 112		(44 852)		
Transfers recognised - capital	-	40 238	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 382	6 722	137 685		(79 687)		(4 887)		53 112		(44 852)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 382	6 722	137 685		(79 687)		(4 887)		53 112		(44 852)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 382	6 722	137 685		(79 687)		(4 887)		53 112		(44 852)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 382	6 722	137 685		(79 687)		(4 887)		53 112		(44 852)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	60 928	39 738	1 740	2.9%	5 946	9.8%	13 611	34.3%	21 297	53.6%	3 260	41.0%	317.5%
National Government	47 138	39 738	1 485	3.2%	5 367	11.4%	13 426	33.8%	20 278	51.0%	2 898	62.1%	363.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 138	39 738	1 485	3.2%	5 367	11.4%	13 426	33.8%	20 278	51.0%	2 898	62.1%	363.3%
Borrowing	13 790	-	-	-	-	-	(15)	-	(15)	-	323	2.7%	(104.6%)
Internally generated funds	-	-	254	-	579	-	200	-	1 034	-	39	-	417.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	60 928	39 738	1 740	2.9%	5 946	9.8%	13 611	34.3%	21 297	53.6%	3 260	41.0%	317.5%
Governance and Administration	2 790	-	10	.4%	-	-	-	-	10	-	300	32.0%	(100.0%)
Executive & Council	2 000	-	10	.5%	-	-	-	-	10	-	3	.3%	(100.0%)
Budget & Treasury Office	790	-	-	-	-	-	-	-	-	-	298	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	4 069	-	-	531	13.3%	4 182	102.8%	4 713	115.8%	-	.2%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	4 069	-	-	531	13.3%	4 182	102.8%	4 713	115.8%	-	.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	.9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 138	4 706	-	-	3 648	13.0%	(430)	(9.1%)	3 218	68.4%	117	87.0%	(467.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Road Transport	28 138	4 706	-	-	3 648	13.0%	(430)	(9.1%)	3 218	68.4%	104	86.5%	(515.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 000	30 963	1 730	6.7%	1 767	6.8%	9 859	31.8%	13 356	43.1%	2 842	61.3%	246.9%
Electricity	6 000	9 633	332	5.5%	1 618	27.0%	262	2.7%	2 213	23.0%	754	82.2%	(65.2%)
Water	20 000	10 257	230	1.2%	149	.7%	6 834	66.6%	7 213	70.3%	1 626	81.8%	320.4%
Waste Water Management	-	9 860	748	-	-	-	2 387	24.2%	3 135	31.8%	370	23.2%	544.9%
Waste Management	-	1 212	420	-	-	-	375	31.0%	795	65.6%	92	82.0%	306.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	552 004	601 663	120 264	21.8%	164 189	29.7%	156 067	25.9%	440 520	73.2%	180 175	94.3%	(13.4%)
Property rates, penalties and collection charges	63 290	66 897	16 294	25.7%	8 510	13.4%	29 728	44.4%	54 532	81.5%	11 002	70.8%	170.2%
Service charges	283 332	324 267	59 572	21.0%	51 125	18.0%	73 573	22.7%	184 270	56.8%	89 357	71.9%	(17.7%)
Other revenue	33 011	43 887	4 783	14.5%	61 515	186.3%	17 647	40.2%	83 945	191.3%	41 149	265.0%	(57.1%)
Government - operating	115 869	117 460	26 620	23.0%	18 290	15.8%	20 793	17.7%	65 703	55.9%	25 807	112.1%	(19.4%)
Government - capital	47 138	40 238	10 509	22.3%	21 940	46.5%	11 680	29.0%	44 129	109.7%	9 354	107.6%	24.9%
Interest	9 365	8 913	2 486	26.5%	2 808	30.0%	2 647	29.7%	7 941	89.1%	3 506	98.5%	(24.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(491 656)	(594 940)	(114 563)	23.3%	(156 131)	31.8%	(127 677)	21.5%	(398 372)	67.0%	(181 782)	93.6%	(29.8%)
Suppliers and employees	(482 585)	(584 584)	(52 120)	10.8%	(151 336)	31.4%	(127 455)	21.8%	(330 911)	56.6%	(180 240)	101.0%	(29.3%)
Finance charges	(7 771)	(9 002)	(55)	.7%	(4 502)	57.9%	-	-	(4 556)	50.6%	(211)	19.9%	(100.0%)
Transfers and grants	(1 300)	(1 354)	(62 389)	4 799.2%	(293)	22.5%	(222)	16.4%	(62 904)	4 645.6%	(1 330)	6.7%	(83.3%)
Net Cash from/(used) Operating Activities	60 348	6 723	5 701	9.4%	8 058	13.4%	28 389	422.3%	42 148	626.9%	(1 606)	115.0%	(1 867.2%)
Cash Flow from Investing Activities													
Receipts	12 800	12 800	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	12 800	12 800	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 928)	(39 738)	(1 740)	2.9%	(5 946)	9.8%	(6 555)	16.5%	(14 241)	35.8%	(3 260)	41.0%	101.1%
Capital assets	(60 928)	(39 738)	(1 740)	2.9%	(5 946)	9.8%	(6 555)	16.5%	(14 241)	35.8%	(3 260)	41.0%	101.1%
Net Cash from/(used) Investing Activities	(48 128)	(26 938)	(1 740)	3.6%	(5 946)	12.4%	(6 555)	24.3%	(14 241)	52.9%	(3 260)	42.3%	101.1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 895)	(10 756)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 895)	(10 756)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10 895)	(10 756)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 325	(30 971)	3 961	298.9%	2 112	159.4%	21 834	(70.5%)	27 907	(90.1%)	(4 866)	3.8%	(548.7%)
Cash/cash equivalents at the year begin:	-	(47 734)	828	-	4 789	-	6 901	(14.5%)	828	(1.7%)	6 135	(8.2%)	12.5%
Cash/cash equivalents at the year end:	1 325	(78 704)	4 789	361.4%	6 901	520.8%	28 735	(36.5%)	28 735	(36.5%)	1 269	(1.6%)	2 164.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 802	22.8%	1 377	6.5%	756	3.6%	14 138	67.1%	21 072	20.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 877	74.4%	788	3.7%	431	2.0%	4 230	19.8%	21 325	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 917	30.6%	481	3.0%	373	2.3%	10 275	64.0%	16 046	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 511	18.9%	480	3.6%	379	2.8%	9 940	74.7%	13 310	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 543	13.2%	387	3.3%	318	2.7%	9 444	80.8%	11 692	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 048	10.5%	460	2.4%	265	1.4%	16 692	85.8%	19 466	18.9%	-	-	-	-
Total By Income Source	31 697	30.8%	3 973	3.9%	2 522	2.5%	64 719	62.9%	102 911	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 354	79.4%	158	3.7%	102	2.4%	607	14.4%	4 221	4.1%	-	-	-	-
Commercial	6 957	62.7%	307	2.8%	247	2.2%	3 586	32.3%	11 097	10.8%	-	-	-	-
Households	21 386	24.4%	3 508	4.0%	2 172	2.5%	60 525	69.1%	87 592	85.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 697	30.8%	3 973	3.9%	2 522	2.5%	64 719	62.9%	102 911	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2	100.0%	-	-	-	-	-	-	2	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 247	6.5%	1 333	7.0%	465	2.4%	16 111	84.1%	19 156	90.1%
Auditor-General	-	-	-	-	97	4.6%	2 016	95.4%	2 113	9.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 249	5.9%	1 333	6.3%	562	2.6%	18 126	85.2%	21 271	100.0%

Contact Details

Municipal Manager	Mr Ronnie Lottering (acting)	044 203 3004
Financial Manager	Mr Roland Fred Butler (Acting)	044 203 3068

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	532 748	543 161	292 857	55.0%	80 182	15.1%	81 891	15.1%	454 930	83.8%	89 092	76.3%	(8.1%)
Property rates	108 554	108 971	107 947	99.4%	1 024	9%	(474)	(.4%)	108 497	99.6%	514	98.6%	(192.2%)
Property rates - penalties and collection charges	302	905	328	108.8%	429	142.0%	384	42.4%	1 141	126.1%	299	730.3%	28.6%
Service charges - electricity revenue	122 058	122 058	30 460	25.0%	27 420	22.5%	32 774	26.9%	90 655	74.3%	28 489	75.7%	15.0%
Service charges - water revenue	52 597	52 619	15 150	28.8%	10 898	20.7%	13 604	25.9%	39 652	75.4%	12 210	66.7%	11.4%
Service charges - sanitation revenue	60 489	61 258	61 341	101.4%	(79)	(.1%)	(101)	(.2%)	61 161	99.8%	137	66.6%	(174.1%)
Service charges - refuse revenue	35 947	35 687	35 723	99.4%	5	-	(64)	(.2%)	35 665	99.9%	(39)	77.0%	64.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 396	1 509	376	26.9%	406	29.0%	407	27.0%	1 188	78.8%	358	78.9%	13.5%
Interest earned - external investments	4 087	4 722	1 249	30.6%	2 053	50.2%	1 534	32.5%	4 836	102.4%	1 203	80.8%	27.5%
Interest earned - outstanding debtors	3 132	2 549	690	22.0%	893	28.5%	1 059	41.6%	2 642	103.7%	700	28.9%	51.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 426	32 441	1 603	4.9%	1 568	4.8%	2 081	6.4%	5 252	16.2%	2 441	18.3%	(14.8%)
Licences and permits	48	65	10	21.6%	46	97.1%	21	32.8%	78	119.6%	6	97.5%	252.4%
Agency services	1 150	1 285	308	26.8%	361	31.4%	242	18.8%	911	70.9%	211	81.9%	14.4%
Transfers recognised - operational	101 375	107 418	35 025	34.6%	32 495	32.1%	27 564	25.7%	95 085	88.5%	41 455	80.9%	(33.5%)
Other own revenue	9 187	11 465	2 646	28.8%	2 663	29.0%	2 651	23.1%	7 959	69.4%	1 108	73.7%	139.3%
Gains on disposal of PPE	-	210	-	-	-	-	210	100.1%	210	100.1%	-	-	(100.0%)
Operating Expenditure	534 192	552 252	128 664	24.1%	131 297	24.6%	113 013	20.5%	372 974	67.5%	112 957	58.6%	-
Employee related costs	174 076	176 100	37 652	21.6%	47 381	27.2%	39 766	22.6%	124 799	70.9%	34 405	72.6%	15.6%
Remuneration of councillors	5 289	5 289	1 266	23.9%	1 337	25.3%	1 671	31.6%	4 274	80.8%	1 457	70.9%	14.8%
Debt impairment	37 192	37 192	6 104	16.4%	9 156	24.6%	3 052	8.2%	18 311	49.2%	3 980	32.9%	(23.3%)
Depreciation and asset impairment	20 326	19 337	4 401	21.7%	4 631	22.8%	4 789	24.8%	13 821	71.5%	2 221	73.5%	115.6%
Finance charges	15 076	15 314	309	2.1%	6 961	46.2%	285	1.9%	7 556	49.3%	-	51.3%	(100.0%)
Bulk purchases	91 012	91 012	23 225	25.5%	19 336	21.2%	21 656	23.8%	64 217	70.6%	19 991	73.3%	8.3%
Other Materials	3 503	3 903	642	18.3%	1 045	29.8%	890	22.8%	2 578	66.1%	921	63.3%	(3.3%)
Contracted services	23 002	22 792	3 735	16.2%	5 241	22.8%	5 744	25.2%	14 719	64.6%	5 991	58.0%	(4.1%)
Transfers and grants	4 127	4 377	1 461	35.4%	1 561	37.8%	1 148	26.2%	4 170	95.3%	776	63.7%	47.9%
Other expenditure	160 506	176 853	49 869	31.1%	34 650	21.6%	34 010	19.2%	118 529	67.0%	43 217	43.8%	(21.3%)
Loss on disposal of PPE	83	83	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 443)	(9 091)	164 193		(51 116)		(31 122)		81 956		(23 865)		
Transfers recognised - capital	45 540	52 938	6 448	14.2%	10 768	23.6%	6 619	12.5%	23 834	45.0%	8 823	53.3%	(25.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 097	43 848	170 641		(40 348)		(24 503)		105 790		(15 042)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 097	43 848	170 641		(40 348)		(24 503)		105 790		(15 042)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 097	43 848	170 641		(40 348)		(24 503)		105 790		(15 042)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 097	43 848	170 641		(40 348)		(24 503)		105 790		(15 042)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	89 870	101 364	14 738	16.4%	19 367	21.5%	10 933	10.8%	45 038	44.4%	13 337	42.5%	(18.0%)
National Government	26 055	25 935	4 983	19.1%	8 056	30.9%	4 529	17.5%	17 568	67.7%	6 873	71.0%	(34.1%)
Provincial Government	13 892	18 391	218	1.6%	863	6.2%	1 506	8.2%	2 586	14.1%	2 923	36.6%	(48.5%)
District Municipality	1 066	2 111	552	51.8%	544	51.0%	84	4.0%	1 181	55.9%	166	9.7%	(49.1%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 013	46 437	5 754	14.0%	9 462	23.1%	6 119	13.2%	21 335	45.9%	9 962	58.0%	(38.6%)
Borrowing	21 987	22 867	2 666	12.1%	7 274	33.1%	219	1.0%	10 159	44.4%	804	13.1%	(72.8%)
Internally generated funds	25 554	30 744	6 319	24.7%	2 630	10.3%	4 502	14.6%	13 451	43.8%	3 392	26.7%	32.7%
Public contributions and donations	1 316	1 316	-	-	-	-	94	7.1%	94	7.1%	(820)	47.9%	(111.4%)
Capital Expenditure Standard Classification	89 870	101 364	14 738	16.4%	19 367	21.5%	10 933	10.8%	45 038	44.4%	13 337	42.5%	(18.0%)
Governance and Administration	5 860	9 391	307	5.2%	138	2.4%	1 166	12.4%	1 612	17.2%	80	4.4%	1 361.1%
Executive & Council	310	3 580	181	58.4%	7	2.3%	484	13.5%	672	18.8%	(4)	-	(12 508.2%)
Budget & Treasury Office	1 450	1 037	17	1.2%	-	-	-	-	17	1.6%	2	-	(100.0%)
Corporate Services	4 100	4 774	110	2.7%	131	3.2%	682	14.3%	923	19.3%	81	5.3%	740.0%
Community and Public Safety	13 424	7 319	219	1.6%	960	7.2%	769	10.5%	1 947	26.6%	429	35.7%	79.2%
Community & Social Services	1 906	2 289	218	11.4%	35	1.8%	416	18.2%	668	29.2%	-	.3%	(100.0%)
Sport And Recreation	439	439	-	-	248	56.6%	-	-	248	56.6%	1 143	102.7%	(100.0%)
Public Safety	2 700	3 394	-	-	408	15.1%	(104)	(3.1%)	305	9.0%	214	8.6%	(148.3%)
Housing	8 379	1 197	1	-	268	3.2%	457	38.1%	726	60.7%	(928)	-	(149.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 323	28 792	6 459	37.3%	115	.7%	2 528	8.8%	9 102	31.6%	1 602	53.1%	57.8%
Planning and Development	264	176	3	1.2%	4	1.5%	5	2.7%	12	6.8%	-	-	(100.0%)
Road Transport	17 059	28 615	6 456	37.8%	111	.7%	2 523	8.8%	9 090	31.8%	1 602	53.1%	57.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 763	54 563	7 753	15.0%	18 154	35.1%	6 448	11.8%	32 354	59.3%	11 227	43.0%	(42.6%)
Electricity	20 202	20 661	1 972	9.8%	7 239	35.8%	2 580	12.5%	11 792	57.1%	2 529	23.7%	2.0%
Water	10 968	11 024	858	7.8%	2 122	19.3%	2 403	21.8%	5 384	48.8%	1 113	70.4%	115.9%
Waste Water Management	9 747	12 033	794	8.1%	3 165	32.5%	1 250	10.4%	5 209	43.3%	4 213	53.6%	(70.3%)
Waste Management	10 845	10 845	4 128	38.1%	5 627	51.9%	215	2.0%	9 970	91.9%	3 372	40.9%	(93.6%)
Other	1 500	1 300	-	-	-	-	23	1.8%	23	1.8%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	536 066	541 971	166 117	31.0%	144 556	27.0%	148 055	27.3%	458 729	84.6%	156 324	89.1%	(5.3%)
Property rates, penalties and collection charges	103 413	105 042	36 114	34.9%	25 235	24.4%	25 551	24.3%	86 899	82.7%	23 447	81.9%	9.0%
Service charges	257 537	259 670	74 997	29.1%	62 186	24.1%	69 047	26.6%	206 230	79.4%	61 630	77.6%	12.0%
Other revenue	21 139	25 105	5 205	24.6%	4 852	23.0%	5 193	20.7%	15 251	60.8%	7 635	167.9%	(32.0%)
Government - operating	101 375	91 913	33 053	32.6%	37 820	37.3%	35 394	38.5%	106 267	115.6%	57 448	118.1%	(38.4%)
Government - capital	45 540	53 083	14 721	32.3%	11 536	25.3%	10 317	19.4%	36 575	68.9%	4 667	67.8%	121.1%
Interest	7 062	7 159	2 028	28.7%	2 927	41.4%	2 552	35.7%	7 507	104.9%	1 497	54.5%	70.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(459 809)	(476 105)	(119 253)	25.9%	(120 268)	26.2%	(95 179)	20.0%	(334 700)	70.3%	(112 149)	75.2%	(15.1%)
Suppliers and employees	(440 607)	(209 710)	(117 474)	26.7%	(111 736)	25.4%	(93 745)	44.7%	(322 956)	154.0%	(111 373)	76.2%	(15.8%)
Finance charges	(15 076)	(88 794)	(318)	2.1%	(6 971)	46.2%	(285)	.3%	(7 574)	8.5%	-	51.3%	(100.0%)
Transfers and grants	(4 127)	(177 600)	(1 461)	35.4%	(1 561)	37.8%	(1 148)	.6%	(4 170)	2.3%	(776)	63.7%	47.9%
Net Cash from/(used) Operating Activities	76 256	65 866	46 864	61.5%	24 289	31.9%	52 876	80.3%	124 028	188.3%	44 175	167.8%	19.7%
Cash Flow from Investing Activities													
Receipts	5 182	228	5 143	99.2%	210	4.0%	(5 182)	(2 268.6%)	170	74.5%	(533)	219.0%	871.5%
Proceeds on disposal of PPE	-	210	-	-	210	-	-	-	210	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	19	(40)	-	-	-	-	-	(40)	(213.1%)	(77)	(131.7%)	(100.0%)
Decrease (increase) in non-current investments	5 182	-	5 182	100.0%	-	-	(5 182)	-	-	-	(457)	151.2%	1 035.0%
Payments	(88 926)	(99 284)	(15 092)	17.0%	(20 548)	23.1%	(7 599)	7.7%	(43 239)	43.6%	(13 431)	44.2%	(43.4%)
Capital assets	(88 926)	(99 284)	(15 092)	17.0%	(20 548)	23.1%	(7 599)	7.7%	(43 239)	43.6%	(13 431)	44.2%	(43.4%)
Net Cash from/(used) Investing Activities	(83 744)	(99 056)	(9 949)	11.9%	(20 338)	24.3%	(12 781)	12.9%	(43 069)	43.5%	(13 964)	44.9%	(8.5%)
Cash Flow from Financing Activities													
Receipts	22 333	20 074	34	.2%	128	.6%	86	.4%	249	1.2%	71	.7%	21.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	21 987	20 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	346	74	34	9.9%	128	36.9%	86	117.3%	249	337.8%	71	21.7%	21.7%
Payments	(13 908)	(13 627)	(118)	.9%	(6 198)	44.6%	(142)	1.0%	(6 458)	47.4%	-	48.3%	(100.0%)
Repayment of borrowing	(13 908)	(13 627)	(118)	.9%	(6 198)	44.6%	(142)	1.0%	(6 458)	47.4%	-	48.3%	(100.0%)
Net Cash from/(used) Financing Activities	8 425	6 447	(84)	(1.0%)	(6 070)	(72.0%)	(56)	(.9%)	(6 210)	(96.3%)	71	308.8%	(179.0%)
Net Increase/(Decrease) in cash held	938	(26 743)	36 830	3 928.2%	(2 119)	(226.0%)	40 038	(149.7%)	74 750	(279.5%)	30 282	728.7%	32.2%
Cash/cash equivalents at the year begin:	61 986	98 628	98 628	159.1%	135 458	218.5%	133 339	135.2%	98 628	100.0%	117 331	110.4%	13.6%
Cash/cash equivalents at the year end:	62 924	71 885	135 458	215.3%	133 339	211.9%	173 377	241.2%	173 377	241.2%	147 612	238.1%	17.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 119	17.2%	1 160	4.9%	629	2.6%	17 988	75.3%	23 896	26.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 848	61.5%	842	5.9%	391	2.7%	4 302	29.9%	14 383	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 131	26.9%	1 056	4.6%	576	2.5%	15 063	66.0%	22 825	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 861	23.3%	627	5.1%	505	4.1%	8 290	67.5%	12 283	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 729	13.2%	397	3.0%	327	2.5%	10 687	81.3%	13 141	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	314	6.8%	312	6.8%	193	4.2%	3 779	82.2%	4 599	5.0%	-	-	-	-
Total By Income Source	24 003	26.3%	4 393	4.8%	2 622	2.9%	60 109	66.0%	91 127	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	283	46.7%	81	13.4%	32	5.2%	210	34.6%	606	.7%	-	-	-	-
Commercial	207	28.2%	60	8.2%	9	1.3%	458	62.3%	735	.8%	-	-	-	-
Households	23 513	26.2%	4 252	4.7%	2 580	2.9%	59 441	66.2%	89 787	98.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 003	26.3%	4 393	4.8%	2 622	2.9%	60 109	66.0%	91 127	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 876	95.1%	40	1.3%	13	.4%	96	3.2%	3 025	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 876	95.1%	40	1.3%	13	.4%	96	3.2%	3 025	100.0%

Contact Details

Municipal Manager	Mr Allen Paulse	044 501 3014
Financial Manager	Mr Felix Lotter	044 501 3021

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	668 222	692 645	325 666	48.7%	95 971	14.4%	104 525	15.1%	526 162	76.0%	97 883	76.4%	6.8%
Property rates	171 670	171 416	172 579	100.5%	(1 452)	(.8%)	(880)	(.5%)	170 247	99.3%	(62)	99.1%	1 323.4%
Property rates - penalties and collection charges	3 014	3 014	597	19.8%	1 065	35.3%	843	28.0%	2 505	83.1%	828	88.7%	1.7%
Service charges - electricity revenue	215 990	212 990	60 071	27.8%	49 650	23.0%	52 827	24.8%	162 549	76.3%	51 408	75.3%	2.8%
Service charges - water revenue	52 924	52 924	25 218	47.7%	7 880	14.9%	13 528	25.6%	46 627	88.1%	11 532	85.0%	17.3%
Service charges - sanitation revenue	12 324	12 324	12 454	101.1%	(16)	(.1%)	226	1.8%	12 663	102.8%	141	99.9%	60.4%
Service charges - refuse revenue	16 504	16 504	16 965	102.8%	(186)	(1.1%)	(96)	(.6%)	16 683	101.1%	(15)	98.2%	535.9%
Service charges - other	2 399	2 653	406	16.9%	396	16.5%	532	20.1%	1 334	50.3%	533	(43.4%)	(.1%)
Rental of facilities and equipment	5 482	5 482	898	16.4%	1 189	21.7%	1 216	22.2%	3 303	60.2%	1 057	105.3%	15.0%
Interest earned - external investments	3 200	5 200	1 042	32.6%	1 293	40.4%	1 954	37.6%	4 288	82.5%	1 593	146.8%	22.7%
Interest earned - outstanding debtors	3 542	3 542	1 318	37.2%	1 753	49.5%	1 833	51.7%	4 904	138.5%	1 247	104.5%	47.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79 471	84 471	4 158	5.2%	4 972	6.3%	5 495	6.5%	14 624	17.3%	5 961	18.6%	(7.8%)
Licences and permits	2 180	2 179	429	19.7%	406	18.6%	492	22.6%	1 327	60.9%	466	62.3%	5.5%
Agency services	1 850	1 850	607	32.8%	608	32.9%	694	37.5%	1 909	103.2%	617	101.3%	12.5%
Transfers recognised - operational	93 803	113 866	28 107	30.0%	27 467	29.3%	24 378	21.4%	79 952	70.2%	20 558	72.0%	18.6%
Other own revenue	3 619	3 979	817	22.6%	944	26.1%	1 484	37.3%	3 245	81.6%	1 992	152.0%	(25.5%)
Gains on disposal of PPE	250	250	0	.1%	0	.1%	-	-	1	.2%	26	132.5%	(100.0%)
Operating Expenditure	635 833	681 666	139 268	21.9%	130 805	20.6%	140 325	20.6%	410 398	60.2%	123 888	61.9%	13.3%
Employee related costs	187 180	196 491	43 006	23.0%	62 827	33.6%	44 328	22.6%	150 160	76.4%	41 268	74.5%	7.4%
Remuneration of councillors	6 817	6 817	1 653	24.2%	1 684	24.7%	1 954	28.7%	5 291	77.6%	1 581	71.1%	23.6%
Debt impairment	76 339	76 339	3 333	4.4%	3 333	4.4%	3 335	4.4%	10 002	13.1%	6 296	21.4%	(47.0%)
Depreciation and asset impairment	25 918	25 918	6 482	25.0%	6 480	25.0%	6 475	25.0%	19 437	75.0%	7 049	75.0%	(8.1%)
Finance charges	13 962	13 650	2 456	17.6%	(1 302)	(9.3%)	4 563	33.4%	5 718	41.9%	340	45.8%	1 240.7%
Bulk purchases	132 465	145 465	36 348	27.4%	30 665	23.1%	31 984	22.0%	98 996	68.1%	27 220	66.7%	17.5%
Other Materials	21 798	22 167	3 398	15.6%	3 345	15.3%	6 981	31.5%	13 723	61.9%	6 471	55.2%	7.9%
Contracted services	26 425	23 547	5 225	19.8%	5 630	21.3%	4 895	20.8%	15 750	66.9%	7 445	68.2%	(34.2%)
Transfers and grants	5 631	5 922	2 124	37.7%	657	11.7%	2 501	42.2%	5 283	89.2%	1 743	80.5%	43.5%
Other expenditure	139 300	165 352	35 330	25.4%	17 486	12.6%	33 309	20.1%	86 125	52.1%	24 475	65.6%	36.1%
Loss on disposal of PPE	-	-	(87)	-	-	-	-	-	(87)	-	-	-	-
Surplus/(Deficit)	32 388	10 979	186 398		(34 834)		(35 800)		115 765		(26 005)		
Transfers recognised - capital	56 265	48 535	4 140	7.4%	27 686	49.2%	10 238	21.1%	42 064	86.7%	6 573	44.0%	55.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	(30)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	88 653	59 514	190 538		(7 147)		(25 562)		157 829		(19 462)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 653	59 514	190 538		(7 147)		(25 562)		157 829		(19 462)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 653	59 514	190 538		(7 147)		(25 562)		157 829		(19 462)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 653	59 514	190 538		(7 147)		(25 562)		157 829		(19 462)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	102 683	107 810	18 983	18.5%	31 835	31.0%	14 801	13.7%	65 619	60.9%	9 901	40.0%	49.5%
National Government	25 532	25 532	823	3.2%	11 901	46.6%	3 701	14.5%	16 426	64.3%	3 318	55.3%	11.5%
Provincial Government	30 733	23 003	3 327	10.8%	16 069	52.3%	6 877	29.9%	26 273	114.2%	2 511	45.7%	173.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 265	48 535	4 150	7.4%	27 970	49.7%	10 577	21.8%	42 698	88.0%	5 829	49.9%	81.5%
Borrowing	14 732	22 206	5 783	39.3%	(469)	(3.2%)	1 513	6.8%	6 827	30.7%	1 737	31.9%	(12.9%)
Internally generated funds	31 686	37 069	9 050	28.6%	4 333	13.7%	2 711	7.3%	16 094	43.4%	2 305	25.0%	17.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	30	.8%	(100.0%)
Capital Expenditure Standard Classification	102 683	107 810	18 983	18.5%	31 835	31.0%	14 801	13.7%	65 619	60.9%	9 901	40.0%	49.5%
Governance and Administration	6 995	8 357	594	8.5%	1 133	16.2%	1 021	12.2%	2 747	32.9%	337	23.2%	203.1%
Executive & Council	4 600	6 122	4	.1%	253	5.5%	291	4.8%	548	8.9%	(95)	8.8%	(405.4%)
Budget & Treasury Office	1 215	847	428	35.3%	60	4.9%	92	10.9%	580	68.5%	73	7.7%	25.3%
Corporate Services	1 180	1 388	161	13.7%	820	69.5%	638	46.0%	1 620	116.7%	359	44.4%	77.9%
Community and Public Safety	37 304	29 173	5 343	14.3%	16 218	43.5%	4 795	16.4%	26 356	90.3%	4 053	45.7%	18.3%
Community & Social Services	5 312	6 370	1 657	31.2%	1 133	21.3%	452	7.1%	3 242	50.9%	1 478	35.3%	(69.4%)
Sport And Recreation	2 400	3 176	332	13.8%	-	-	118	3.7%	450	14.2%	68	4.2%	74.6%
Public Safety	-	35	28	-	-	-	6	18.4%	34	98.4%	-	-	(100.0%)
Housing	29 592	19 592	3 327	11.2%	15 085	51.0%	4 218	21.5%	22 630	115.5%	2 507	52.6%	68.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 747	6 683	204	5.4%	1 825	48.7%	3 065	45.9%	5 093	76.2%	211	5.3%	1 351.3%
Planning and Development	-	150	-	-	-	-	-	-	-	-	197	-	(100.0%)
Road Transport	3 747	6 533	204	5.4%	1 825	48.7%	3 065	46.9%	5 093	78.0%	14	3.4%	21 186.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 637	63 598	12 843	23.5%	12 659	23.2%	5 921	9.3%	31 423	49.4%	5 300	45.1%	11.7%
Electricity	20 120	21 620	7 344	36.5%	3 411	17.0%	1 042	4.8%	11 796	54.6%	2 773	29.4%	(62.4%)
Water	20 677	23 541	1 039	5.0%	5 837	28.2%	2 215	9.4%	9 092	38.6%	907	345.5%	144.2%
Waste Water Management	11 360	15 399	2 702	23.8%	3 412	30.0%	2 274	14.8%	8 388	54.5%	1 222	6.6%	86.1%
Waste Management	2 480	3 038	1 758	70.9%	-	-	389	12.8%	2 147	70.7%	398	-	(2.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	637 044	651 351	209 949	33.0%	215 698	33.9%	174 697	26.8%	600 344	92.2%	160 664	90.5%	8.7%
Property rates, penalties and collection charges	165 709	165 709	52 378	31.6%	42 996	25.9%	28 556	17.2%	123 930	74.8%	28 269	89.4%	1.0%
Service charges	285 376	282 526	71 224	25.0%	60 622	21.2%	64 585	22.9%	196 431	69.5%	56 771	79.9%	13.8%
Other revenue	29 327	32 150	37 454	127.7%	57 334	195.5%	36 273	112.8%	131 061	407.7%	35 000	137.8%	3.6%
Government - operating	93 803	113 866	33 996	36.2%	36 823	39.3%	33 125	29.1%	103 945	91.3%	24 457	84.2%	35.4%
Government - capital	56 265	48 535	13 856	24.6%	16 837	29.9%	10 203	21.0%	40 897	84.3%	14 576	84.3%	(30.0%)
Interest	6 565	8 565	1 041	15.9%	1 086	16.5%	1 954	22.8%	4 081	47.6%	1 593	61.5%	22.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 992)	(569 181)	(173 249)	33.2%	(148 246)	28.4%	(139 557)	24.5%	(461 052)	81.0%	(127 476)	86.5%	9.5%
Suppliers and employees	(502 399)	(550 192)	(168 685)	33.6%	(143 739)	28.6%	(134 654)	24.5%	(447 078)	81.3%	(122 660)	87.3%	9.8%
Finance charges	(13 962)	(13 650)	(2 456)	17.6%	(3 849)	27.6%	(2 439)	17.9%	(8 745)	64.1%	(3 070)	64.6%	(20.6%)
Transfers and grants	(5 631)	(5 340)	(2 108)	37.4%	(657)	11.7%	(2 465)	46.2%	(5 230)	97.9%	(1 746)	80.4%	41.2%
Net Cash from/(used) Operating Activities	115 053	82 170	36 700	31.9%	67 453	58.6%	35 139	42.8%	139 292	169.5%	33 188	113.0%	5.9%
Cash Flow from Investing Activities													
Receipts	(761)	(2 448)	421	(55.4%)	218	(28.7%)	167	(6.8%)	807	(33.0%)	175	(114.1%)	(4.4%)
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	(20)	118.8%	(100.0%)
Decrease in non-current debtors	-	-	421	-	218	-	167	-	807	-	195	-	(14.2%)
Decrease in other non-current receivables	125	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 136)	(2 698)	-	-	-	-	-	-	-	-	-	(1.4%)	-
Payments	(102 683)	(107 810)	(19 035)	18.5%	(32 386)	31.5%	(15 546)	14.4%	(66 967)	62.1%	(9 013)	36.6%	72.5%
Capital assets	(102 683)	(107 810)	(19 035)	18.5%	(32 386)	31.5%	(15 546)	14.4%	(66 967)	62.1%	(9 013)	36.6%	72.5%
Net Cash from/(used) Investing Activities	(103 444)	(110 258)	(18 614)	18.0%	(32 167)	31.1%	(15 379)	13.9%	(66 160)	60.0%	(8 838)	35.0%	74.0%
Cash Flow from Financing Activities													
Receipts	15 165	22 631	1 383	9.1%	1 498	9.9%	(1 209)	(5.3%)	1 673	7.4%	140	226.9%	(965.9%)
Short term loans	-	-	-	-	1 357	-	(1 357)	-	-	-	-	-	(100.0%)
Borrowing long term/refinancing	14 732	22 206	1 212	8.2%	-	-	-	-	1 212	5.5%	-	82.8%	-
Increase (decrease) in consumer deposits	433	425	172	39.7%	141	32.7%	148	34.8%	461	108.6%	140	66.2%	6.0%
Payments	(19 700)	(19 700)	(2 305)	11.7%	(3 664)	18.6%	(1 670)	8.5%	(7 639)	38.8%	(961)	46.0%	73.7%
Repayment of borrowing	(19 700)	(19 700)	(2 305)	11.7%	(3 664)	18.6%	(1 670)	8.5%	(7 639)	38.8%	(961)	46.0%	73.7%
Net Cash from/(used) Financing Activities	(4 536)	2 931	(921)	20.3%	(2 166)	47.8%	(2 878)	(98.2%)	(5 966)	(203.5%)	(821)	(11 116.4%)	250.4%
Net Increase/(Decrease) in cash held	7 073	(25 157)	17 165	242.7%	33 119	468.2%	16 883	(67.1%)	67 166	(267.0%)	23 529	(2 972.5%)	(28.2%)
Cash/cash equivalents at the year begin:	15 265	60 898	60 898	398.9%	78 063	511.4%	111 182	182.6%	60 898	100.0%	92 759	100.0%	19.9%
Cash/cash equivalents at the year end:	22 338	35 741	78 063	349.5%	111 182	497.7%	128 064	358.3%	128 064	358.3%	116 287	832.2%	10.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 657	21.0%	2 159	5.9%	1 530	4.2%	25 174	68.9%	36 519	23.2%	216	.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 196	65.4%	2 047	8.8%	850	3.7%	5 158	22.2%	23 250	14.8%	219	.9%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 158	21.2%	5 064	10.6%	4 340	9.1%	28 349	59.2%	47 911	30.5%	198	.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	850	7.0%	573	4.7%	787	6.5%	9 914	81.8%	12 124	7.7%	48	.4%	-	-
Receivables from Exchange Transactions - Waste Management	1 215	9.2%	744	5.6%	835	6.3%	10 462	78.9%	13 255	8.4%	189	1.4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	571	8.8%	159	2.4%	4 013	61.7%	1 765	27.1%	6 509	4.1%	19	.3%	-	-
Interest on Arrear Debtor Accounts	1 700	9.4%	1 153	6.3%	883	4.9%	14 417	79.4%	18 153	11.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 809)	1 060.3%	510	(112.4%)	260	(57.3%)	3 586	(790.6%)	(454)	(.3%)	-	-	-	-
Total By Income Source	32 538	20.7%	12 408	7.9%	13 497	8.6%	98 824	62.8%	157 268	100.0%	889	.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	720	10.3%	216	3.1%	70	1.0%	5 977	85.6%	6 982	4.4%	-	-	-	-
Commercial	11 110	34.8%	3 424	10.7%	5 286	16.5%	12 133	38.0%	31 954	20.3%	-	-	-	-
Households	19 215	17.5%	8 203	7.5%	7 796	7.1%	74 512	67.9%	109 726	69.8%	810	.7%	-	-
Other	1 493	17.3%	566	6.6%	346	4.0%	6 202	72.1%	8 606	5.5%	79	.9%	-	-
Total By Customer Group	32 538	20.7%	12 408	7.9%	13 497	8.6%	98 824	62.8%	157 268	100.0%	889	.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	22	100.0%	-	-	-	-	-	-	22	1.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 017	100.0%	-	-	-	-	-	-	2 017	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 039	100.0%	-	-	-	-	-	-	2 039	100.0%

Contact Details

Municipal Manager	Ms Grant Easton	044 302 6590
Financial Manager	Ms Pariksha Gobrie	044 302 6389

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	347 615	375 786	96 053	27.6%	56 249	16.2%	45 378	12.1%	197 679	52.6%	48 296	58.8%	(6.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 357	1 345	704	51.8%	194	14.3%	140	10.4%	1 038	77.1%	1 330	30.3%	(89.5%)
Interest earned - external investments	5 225	6 621	2 271	43.5%	1 827	35.0%	2 740	41.4%	6 838	103.3%	2 254	110.1%	21.6%
Interest earned - outstanding debtors	681	754	204	30.0%	267	39.3%	275	36.5%	747	99.0%	206	-	33.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 280	15 692	4 133	28.9%	3 591	25.1%	3 501	22.3%	11 225	71.5%	3 958	72.7%	(11.5%)
Transfers recognised - operational	186 119	196 909	84 489	45.4%	46 603	25.0%	34 726	17.6%	165 818	84.2%	38 761	99.3%	(10.4%)
Other own revenue	139 953	154 465	4 252	3.0%	3 766	2.7%	3 995	2.6%	12 014	7.8%	1 787	6.6%	123.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	346 579	367 884	33 850	9.8%	43 409	12.5%	46 652	12.7%	123 911	33.7%	56 663	38.8%	(17.7%)
Employee related costs	101 398	105 788	23 982	23.7%	29 544	29.1%	22 277	21.1%	75 803	71.7%	22 232	73.0%	.2%
Remuneration of councillors	8 496	8 296	1 722	20.3%	1 782	21.0%	2 094	25.2%	5 599	67.5%	1 730	68.3%	21.0%
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 800	3 800	274	4.0%	1 082	15.9%	809	21.3%	2 165	57.0%	693	35.3%	16.7%
Finance charges	664	69	34	5.1%	-	-	9	12.8%	43	61.9%	57	16.6%	(84.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 214	61 905	1 729	24.0%	977	13.5%	1 945	3.1%	4 651	7.5%	2 235	69.9%	(13.0%)
Transfers and grants	47 217	-	1 961	4.2%	1 092	2.3%	14 403	-	17 457	-	23 536	70.3%	(38.8%)
Other expenditure	173 790	187 026	4 148	2.4%	8 930	5.1%	5 116	2.7%	18 194	9.7%	6 180	11.3%	(17.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 036	7 902	62 202		12 840		(1 274)		73 768		(8 367)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 036	7 902	62 202		12 840		(1 274)		73 768		(8 367)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 036	7 902	62 202		12 840		(1 274)		73 768		(8 367)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 036	7 902	62 202		12 840		(1 274)		73 768		(8 367)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 036	7 902	62 202		12 840		(1 274)		73 768		(8 367)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	1 035	2 291	25	2.4%	209	20.2%	375	16.4%	609	26.6%	469	6.0%	(20.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	2 291	25	2.4%	209	20.2%	375	16.4%	609	26.6%	469	6.0%	(20.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 035	2 291	25	2.4%	209	20.2%	375	16.4%	609	26.6%	469	6.0%	(20.0%)
Governance and Administration	460	1 404	25	5.5%	17	3.7%	164	11.7%	206	14.7%	381	37.0%	(56.9%)
Executive & Council	30	193	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	140	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	430	1 072	25	5.9%	17	4.0%	164	15.3%	206	19.2%	381	50.3%	(56.9%)
Community and Public Safety	575	871	-	-	192	33.4%	204	23.4%	396	45.5%	88	4.5%	131.4%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	200	217	-	-	85	42.3%	(1)	(.5%)	84	38.5%	79	26.0%	(101.3%)
Public Safety	375	643	-	-	108	28.7%	200	31.1%	308	47.8%	9	.5%	2 089.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	11	-	-	-	-	5	45.0%	5	45.0%	-	-	(100.0%)
Economic and Environmental Services	-	15	-	-	-	-	7	46.0%	7	46.0%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	15	-	-	-	-	7	46.0%	7	46.0%	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	347 615	375 786	96 053	27.6%	56 249	16.2%	45 378	12.1%	197 679	52.6%	48 296	78.6%	(6.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	155 590	171 502	9 088	5.8%	7 202	4.6%	7 637	4.5%	23 926	14.0%	9 009	50.6%	(15.2%)
Government - operating	186 119	196 909	84 489	45.4%	46 953	25.2%	34 726	17.6%	166 168	84.4%	36 827	98.1%	(5.7%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 906	7 375	2 475	41.9%	2 094	35.5%	3 015	40.9%	7 585	102.8%	2 460	125.2%	22.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(327 540)	(363 084)	(378 010)	115.4%	(220 516)	67.3%	(52 436)	14.4%	(650 961)	179.3%	(247 542)	203.6%	(78.8%)
Suppliers and employees	(279 659)	(363 015)	(376 014)	134.5%	(219 424)	78.5%	(38 024)	10.5%	(633 462)	174.5%	(223 949)	219.9%	(83.0%)
Finance charges	(664)	(69)	(34)	5.1%	-	-	(9)	12.8%	(43)	61.9%	(57)	16.6%	(84.7%)
Transfers and grants	(47 217)	(0)	(1 961)	4.2%	(1 092)	2.3%	(14 403)	1 440 270 600.0%	(17 457)	1 745 654 600.0%	(23 536)	70.3%	(38.8%)
Net Cash from/(used) Operating Activities	20 076	12 702	(281 957)	(1 404.5%)	(164 267)	(818.2%)	(7 058)	(55.6%)	(453 282)	(3 568.5%)	(199 246)	1 439.5%	(96.5%)
Cash Flow from Investing Activities													
Receipts	-	-	340 313	-	62 462	-	10 801	-	413 576	-	191 479	22 313.4%	(94.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	340 313	-	62 462	-	10 801	-	413 576	-	191 479	-	(94.4%)
Payments	(1 035)	(2 291)	(25)	2.4%	(209)	20.2%	(375)	16.4%	(609)	26.6%	(469)	6.0%	(20.0%)
Capital assets	(1 035)	(2 291)	(25)	2.4%	(209)	20.2%	(375)	16.4%	(609)	26.6%	(469)	6.0%	(20.0%)
Net Cash from/(used) Investing Activities	(1 035)	(2 291)	340 288	(32 878.0%)	62 252	(6 014.7%)	10 426	(455.1%)	412 967	(18 025.6%)	191 011	(8 210.1%)	(94.5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(664)	(664)	(499)	75.2%	-	-	-	-	(499)	75.2%	-	-	-
Repayment of borrowing	(664)	(664)	(499)	75.2%	-	-	-	-	(499)	75.2%	-	-	-
Net Cash from/(used) Financing Activities	(664)	(664)	(499)	75.2%	-	-	-	-	(499)	75.2%	-	-	-
Net Increase/(Decrease) in cash held	18 377	9 747	57 832	314.7%	(102 015)	(555.1%)	3 368	34.6%	(40 815)	(418.7%)	(8 236)	(342.5%)	(140.9%)
Cash/cash equivalents at the year begin:	35 956	103 553	103 680	288.4%	161 511	449.2%	59 497	57.5%	103 680	100.1%	152 119	19.6%	(60.9%)
Cash/cash equivalents at the year end:	54 333	113 300	161 511	297.3%	59 497	109.5%	62 865	55.5%	62 865	55.5%	143 883	400.2%	(56.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	2.2%	82	6.2%	12	.9%	1 188	90.7%	1 311	10.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 378	11.9%	42	.4%	33	.3%	10 146	87.5%	11 599	89.8%	-	-	-	-
Total By Income Source	1 407	10.9%	124	1.0%	44	.3%	11 334	87.8%	12 910	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	1 327	38.0%	26	.8%	28	.8%	2 107	60.4%	3 488	27.0%	-	-	-	-
Other	80	.9%	98	1.0%	17	.2%	9 227	97.9%	9 422	73.0%	-	-	-	-
Total By Customer Group	1 407	10.9%	124	1.0%	44	.3%	11 334	87.8%	12 910	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 167	100.0%	-	-	-	-	-	-	1 167	50.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 128	100.0%	-	-	-	-	-	-	1 128	49.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 294	100.0%	-	-	-	-	-	-	2 294	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw	044 803 1445
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	67 977	61 125	21 400	31.5%	19 460	28.6%	12 482	20.4%	53 342	87.3%	10 218	92.8%	22.2%
Property rates	2 867	3 630	3 207	111.8%	(15)	(.5%)	15	.4%	3 206	88.3%	16	110.2%	(4.2%)
Property rates - penalties and collection charges	126	-	58	46.3%	76	60.0%	78	-	212	-	65	305.7%	20.5%
Service charges - electricity revenue	11 352	10 012	2 717	23.9%	2 517	22.2%	2 936	29.3%	8 170	81.6%	2 320	78.4%	26.5%
Service charges - water revenue	2 078	1 907	543	26.1%	80	3.8%	372	19.5%	995	52.2%	750	124.3%	(50.4%)
Service charges - sanitation revenue	2 106	-	526	25.0%	517	24.5%	517	-	1 560	-	449	84.9%	15.3%
Service charges - refuse revenue	1 971	2 739	400	20.3%	212	10.8%	316	11.5%	928	33.9%	404	81.4%	(21.9%)
Service charges - other	327	306	51	15.7%	7	2.2%	8	2.5%	66	21.6%	8	23.3%	(7.7%)
Rental of facilities and equipment	887	885	235	26.5%	262	29.5%	234	26.4%	731	82.6%	268	98.0%	(12.8%)
Interest earned - external investments	652	850	153	23.4%	389	59.7%	329	38.7%	871	102.4%	72	60.1%	357.1%
Interest earned - outstanding debtors	175	326	57	32.4%	61	34.6%	63	19.3%	180	55.3%	51	121.4%	22.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 530	23 240	6 883	25.0%	6 882	25.0%	3 667	15.8%	17 432	75.0%	1 906	146.6%	92.3%
Licences and permits	252	139	253	100.2%	251	99.5%	300	215.5%	804	576.9%	295	238.3%	1.6%
Agency services	105	100	28	26.4%	22	20.5%	45	45.4%	95	94.7%	37	50.1%	23.6%
Transfers recognised - operational	16 841	16 792	6 170	36.6%	8 116	48.2%	3 545	21.1%	17 831	106.2%	3 506	88.7%	1.1%
Other own revenue	709	198	120	17.0%	85	12.0%	57	29.0%	263	132.8%	71	34.4%	(19.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	77 536	85 650	17 556	22.6%	20 302	26.2%	18 672	21.8%	56 531	66.0%	11 516	74.8%	62.1%
Employee related costs	17 096	17 529	3 432	20.1%	5 324	31.1%	3 389	19.3%	12 144	69.3%	2 712	67.7%	24.9%
Remuneration of councillors	2 601	2 633	579	22.2%	434	16.7%	601	22.8%	1 613	61.3%	546	72.8%	10.1%
Debt impairment	21 682	21 682	5 368	24.8%	5 368	24.8%	5 368	24.8%	16 104	74.3%	-	10.1%	(100.0%)
Depreciation and asset impairment	9 521	9 679	2 005	21.1%	1 963	20.6%	1 837	19.0%	5 804	60.0%	1 008	37.5%	82.2%
Finance charges	-	7	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 523	8 000	1 635	25.1%	2 326	35.7%	1 236	15.5%	5 197	65.0%	1 543	82.3%	(19.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 976	76	579	19.5%	1 045	35.1%	506	665.5%	2 130	2 803.0%	1 112	59.8%	(54.5%)
Transfers and grants	4 231	2 499	1 047	24.7%	254	6.0%	1 029	41.2%	2 330	93.2%	1 293	90.2%	(20.4%)
Other expenditure	12 906	23 545	2 912	22.6%	3 588	27.8%	4 708	20.0%	11 208	47.6%	3 302	134.0%	42.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 559)	(24 525)	3 843		(842)		(6 191)		(3 189)		(1 298)		
Transfers recognised - capital	27 082	36 651	1 993	7.4%	6 108	22.6%	14 606	39.9%	22 707	62.0%	30	54.4%	48 848.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 523	12 126	5 836		5 266		8 415		19 517		(1 268)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 523	12 126	5 836		5 266		8 415		19 517		(1 268)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 523	12 126	5 836		5 266		8 415		19 517		(1 268)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 523	12 126	5 836		5 266		8 415		19 517		(1 268)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	26 182	-	2 339	8.9%	6 157	23.5%	10 674	-	19 171	-	1 577	31.2%	577.0%
National Government	25 291	-	1 993	7.9%	6 115	24.2%	10 641	-	18 749	-	1 577	31.7%	574.9%
Provincial Government	-	-	0	-	-	-	-	-	0	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 291	-	1 993	7.9%	6 115	24.2%	10 641	-	18 749	-	1 577	31.7%	574.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	346	-	42	-	33	-	422	-	-	1.8%	(100.0%)
Public contributions and donations	891	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 182	36 196	2 339	8.9%	6 157	23.5%	10 674	29.5%	19 171	53.0%	1 577	31.2%	577.0%
Governance and Administration	216	291	3	1.3%	15	7.0%	-	-	18	6.2%	-	21.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	17.3%	-
Budget & Treasury Office	20	25	-	-	15	74.8%	-	-	15	59.8%	-	-	-
Corporate Services	196	266	3	1.5%	0	.1%	-	-	3	1.1%	-	24.8%	-
Community and Public Safety	15 523	21 614	332	2.1%	4 706	30.3%	9 215	42.6%	14 253	65.9%	1 554	25.9%	492.8%
Community & Social Services	-	804	-	-	7	-	121	15.0%	128	15.9%	-	-	(100.0%)
Sport And Recreation	-	581	-	-	-	-	222	38.2%	222	38.2%	24	102.1%	813.4%
Public Safety	675	1 029	332	49.2%	22	3.2%	11	1.1%	365	35.5%	-	-	(100.0%)
Housing	14 848	19 200	-	-	4 677	31.5%	8 860	46.1%	13 538	70.5%	1 530	23.3%	479.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	504	4 941	1 695	336.3%	90	17.8%	(17)	(.3%)	1 768	35.8%	21	67.7%	(182.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	504	4 941	1 695	336.3%	90	17.8%	(17)	(.3%)	1 768	35.8%	21	67.7%	(182.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 939	9 350	309	3.1%	1 346	13.5%	1 476	15.8%	3 132	33.5%	2	13.4%	81 108.6%
Electricity	-	8 000	-	-	1 279	-	1 356	16.9%	2 635	32.9%	-	2.0%	(100.0%)
Water	-	905	110	-	67	-	108	11.9%	285	31.5%	2	51.0%	5 842.5%
Waste Water Management	9 939	445	199	2.0%	-	-	13	2.9%	212	47.6%	-	78.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	51 101	51 101	28 205	55.2%	27 511	53.8%	22 730	44.5%	78 445	153.5%	16 757	127.6%	35.6%
Property rates, penalties and collection charges	2 650	2 650	1 311	49.5%	558	21.1%	343	12.9%	2 212	83.5%	320	118.0%	7.2%
Service charges	15 002	15 002	3 388	22.6%	3 469	23.1%	3 755	25.0%	10 612	70.7%	3 190	74.5%	17.7%
Other revenue	5 241	5 241	3 897	74.4%	15 418	294.2%	12 386	236.3%	31 701	604.9%	9 511	472.3%	30.2%
Government - operating	15 656	15 656	8 430	53.8%	7 791	49.8%	3 333	21.3%	19 554	124.9%	3 262	136.5%	2.2%
Government - capital	11 893	11 893	10 969	92.2%	-	-	2 609	21.9%	13 578	114.2%	350	77.4%	645.4%
Interest	660	660	209	31.7%	275	41.6%	304	46.1%	788	119.5%	123	80.0%	147.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 153)	(38 153)	(22 921)	60.1%	(8 920)	23.4%	(12 944)	33.9%	(44 785)	117.4%	(9 597)	97.8%	34.9%
Suppliers and employees	(37 625)	(37 625)	(22 483)	59.8%	(9 385)	24.9%	(12 399)	33.0%	(44 267)	117.7%	(8 724)	111.9%	42.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(528)	(528)	(438)	82.9%	465	(88.0%)	(545)	103.3%	(518)	98.2%	(874)	471.0%	(37.6%)
Net Cash from/(used) Operating Activities	12 949	12 949	5 284	40.8%	18 590	143.6%	9 786	75.6%	33 660	259.9%	7 159	207.4%	36.7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 619)	(11 619)	(2 339)	20.1%	(6 157)	53.0%	(10 674)	91.9%	(19 171)	165.0%	(1 577)	113.1%	577.0%
Capital assets	(11 619)	(11 619)	(2 339)	20.1%	(6 157)	53.0%	(10 674)	91.9%	(19 171)	165.0%	(1 577)	113.1%	577.0%
Net Cash from/(used) Investing Activities	(11 619)	(11 619)	(2 339)	20.1%	(6 157)	53.0%	(10 674)	91.9%	(19 171)	165.0%	(1 577)	113.1%	577.0%
Cash Flow from Financing Activities													
Receipts	-	-	18	-	12	-	40	-	69	-	9	-	358.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18	-	12	-	40	-	69	-	9	-	358.6%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	18	-	12	-	40	-	69	-	9	-	358.6%
Net Increase/(Decrease) in cash held	1 330	1 330	2 962	222.7%	12 445	935.8%	(849)	(63.8%)	14 558	1 094.7%	5 591	183 090.6%	(115.2%)
Cash/cash equivalents at the year begin:	-	14 758	15 161	-	18 123	-	30 568	207.1%	15 161	102.7%	14 284	101.2%	114.0%
Cash/cash equivalents at the year end:	1 330	16 088	18 123	1 362.8%	30 568	2 298.6%	29 719	184.7%	29 719	184.7%	19 875	249.5%	49.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41	4.5%	33	3.7%	27	3.0%	804	88.8%	905	11.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	898	68.8%	20	1.6%	48	3.7%	339	25.9%	1 305	16.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	221	7.4%	20	.7%	15	.5%	2 712	91.4%	2 968	36.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	84	8.6%	24	2.5%	29	3.0%	833	85.9%	970	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	41	7.6%	16	3.0%	21	3.9%	462	85.5%	540	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	2.9%	15	3.6%	20	4.7%	366	88.7%	412	5.1%	-	-	-	-
Interest on Arrear Debtor Accounts	38	3.8%	733	73.7%	-	-	224	22.5%	995	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27)	(118.3%)	2	10.3%	3	13.1%	45	195.0%	23	.3%	-	-	-	-
Total By Income Source	1 308	16.1%	864	10.6%	163	2.0%	5 785	71.2%	8 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	156	9.0%	26	1.5%	60	3.5%	1 491	86.1%	1 732	21.3%	-	-	-	-
Commercial	610	88.3%	2	.4%	3	.4%	76	11.0%	692	8.5%	-	-	-	-
Households	437	8.0%	833	15.3%	97	1.8%	4 077	74.9%	5 445	67.1%	-	-	-	-
Other	105	41.7%	3	1.0%	3	1.3%	140	55.9%	251	3.1%	-	-	-	-
Total By Customer Group	1 308	16.1%	864	10.6%	163	2.0%	5 785	71.2%	8 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Pietie Williams	023 551 1019
Financial Manager	Mrs A S Groenewald	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	53 782	69 221	14 947	27.8%	8 903	16.6%	8 229	11.9%	32 079	46.3%	(300)	71.6%	(2 840.1%)
Property rates	2 721	2 681	1 202	44.2%	502	18.4%	340	12.7%	2 044	76.2%	451	75.9%	(24.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 637	12 230	3 084	24.4%	2 626	20.8%	2 032	16.6%	7 741	63.3%	2 535	74.7%	(19.8%)
Service charges - water revenue	2 870	2 870	706	24.6%	407	14.2%	744	25.9%	1 857	64.7%	908	77.0%	(18.1%)
Service charges - sanitation revenue	2 061	2 177	612	29.7%	572	27.8%	292	13.4%	1 476	67.8%	577	90.0%	(49.3%)
Service charges - refuse revenue	1 231	1 231	350	28.4%	343	27.9%	175	14.2%	868	70.5%	333	92.3%	(47.5%)
Service charges - other	-	116	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	323	265	109	33.7%	80	24.7%	54	20.3%	242	91.4%	60	189.6%	(10.6%)
Interest earned - external investments	500	810	324	64.9%	342	68.4%	270	33.4%	937	115.7%	159	84.8%	69.9%
Interest earned - outstanding debtors	600	600	215	35.8%	231	38.4%	166	27.7%	612	102.0%	244	85.9%	(31.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 952	4 102	294	3.3%	1 557	17.4%	733	17.9%	2 583	63.0%	405	29.6%	81.1%
Licences and permits	220	220	322	146.2%	294	133.4%	229	104.3%	845	383.9%	355	84.4%	(35.4%)
Agency services	-	820	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 250	37 114	7 645	36.0%	1 847	8.7%	2 995	8.1%	12 487	33.6%	(6 362)	81.7%	(147.1%)
Other own revenue	418	3 986	85	20.4%	105	25.1%	157	3.9%	347	8.7%	35	13.0%	350.6%
Gains on disposal of PPE	-	-	-	-	-	-	41	-	41	-	1	-	7 710.8%
Operating Expenditure	53 779	58 408	10 970	20.4%	12 533	23.3%	6 677	11.4%	30 180	51.7%	11 042	49.1%	(39.5%)
Employee related costs	14 248	13 738	2 869	20.1%	3 344	23.5%	2 047	14.9%	8 260	60.1%	2 545	69.0%	(19.6%)
Remuneration of councillors	2 582	2 582	603	23.4%	402	15.6%	402	15.6%	1 407	54.5%	562	69.7%	(28.6%)
Debt impairment	8 750	5 300	563	6.4%	564	6.4%	380	7.2%	1 508	28.5%	525	74.3%	(27.6%)
Depreciation and asset impairment	1 895	1 895	474	25.0%	474	25.0%	316	16.7%	1 263	66.7%	426	75.0%	(25.9%)
Finance charges	300	570	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 581	9 081	2 534	26.5%	1 517	15.8%	1 110	12.2%	5 161	56.8%	1 547	76.5%	(28.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 292	1 767	145	11.2%	-	-	-	-	145	8.2%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 130	23 475	3 754	24.8%	6 233	41.2%	2 422	10.3%	12 409	52.9%	5 436	36.2%	(55.4%)
Loss on disposal of PPE	-	-	27	-	-	-	-	-	27	-	-	-	-
Surplus/(Deficit)	3	10 812	3 977		(3 630)		1 552		1 900		(11 342)		
Transfers recognised - capital	10 293	20 968	1 808	17.6%	357	3.5%	437	2.1%	2 602	12.4%	(1 932)	79.9%	(122.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 296	31 781	5 785		(3 273)		1 989		4 502		(13 274)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 296	31 781	5 785		(3 273)		1 989		4 502		(13 274)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 296	31 781	5 785		(3 273)		1 989		4 502		(13 274)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 296	31 781	5 785		(3 273)		1 989		4 502		(13 274)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	10 293	31 778	1 925	18.7%	550	5.3%	2 903	9.1%	5 377	16.9%	15 228	160.3%	(80.9%)
National Government	10 093	11 293	1 740	17.2%	384	3.8%	2 903	25.7%	5 026	44.5%	2 887	157.7%	.5%
Provincial Government	-	10 985	181	-	166	-	-	-	347	3.2%	12 332	213.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 093	22 278	1 920	19.0%	550	5.4%	2 903	13.0%	5 373	24.1%	15 219	194.1%	(80.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	-	4	2.2%	-	-	-	-	4	-	9	8.8%	(100.0%)
Public contributions and donations	-	9 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 293	31 778	1 925	18.7%	550	5.3%	2 903	9.1%	5 377	16.9%	15 228	160.3%	(80.9%)
Governance and Administration	200	4 700	164	81.9%	-	-	-	-	164	3.5%	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	164	81.9%	-	-	-	-	164	81.9%	-	-	-
Corporate Services	-	4 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 150	5 351	213	9.9%	62	2.9%	-	-	275	5.1%	12 984	197.7%	(100.0%)
Community & Social Services	-	5 200	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 150	151	33	1.5%	-	-	-	-	33	21.5%	652	45.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	181	-	62	-	-	-	243	-	12 332	213.6%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	830	830	753	90.8%	-	-	1 477	178.1%	2 230	268.9%	(6)	381.0%	(24 812.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	830	830	753	90.8%	-	-	1 477	178.1%	2 230	268.9%	(6)	(.4%)	(24 812.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 113	20 897	795	11.2%	488	6.9%	1 425	6.8%	2 708	13.0%	2 250	75.2%	(36.7%)
Electricity	3 000	3 200	500	16.7%	-	-	-	-	500	15.6%	-	-	-
Water	2 159	3 019	128	5.9%	28	1.3%	7	.2%	163	5.4%	475	113.7%	(98.4%)
Waste Water Management	1 954	14 678	167	8.5%	460	23.5%	1 418	9.7%	2 045	13.9%	1 817	42.3%	(22.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	(42)	(37.6%)	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	53 879	80 689	23 630	43.9%	17 522	32.5%	1 969	2.4%	43 122	53.4%	12 603	82.2%	(84.4%)
Property rates, penalties and collection charges	2 449	2 681	942	38.5%	1 249	51.0%	312	11.6%	2 503	93.4%	415	81.3%	(24.8%)
Service charges	17 465	18 507	4 292	24.6%	3 406	19.5%	2 437	13.2%	10 135	54.8%	4 363	79.8%	(44.1%)
Other revenue	2 642	8 751	1 112	42.1%	805	30.5%	(1 967)	(22.5%)	(51)	(.6%)	894	138.1%	(320.0%)
Government - operating	23 530	37 934	9 977	42.4%	8 790	37.4%	917	2.4%	19 683	51.9%	2 240	93.0%	(59.1%)
Government - capital	7 293	11 406	6 983	95.7%	2 745	37.6%	-	-	9 728	85.3%	4 532	70.2%	(100.0%)
Interest	500	1 410	324	64.9%	217	43.4%	270	19.2%	812	57.6%	159	36.3%	69.9%
Dividends	-	-	-	-	311	-	-	-	311	-	-	-	-
Payments	(41 397)	(53 108)	(12 471)	30.1%	(12 726)	30.7%	(1 768)	3.3%	(26 965)	50.8%	(12 751)	60.3%	(86.1%)
Suppliers and employees	(41 397)	(52 538)	(12 471)	30.1%	(12 726)	30.7%	(1 768)	3.4%	(26 965)	51.3%	(12 751)	60.3%	(86.1%)
Finance charges	-	(570)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 482	27 581	11 159	89.4%	4 797	38.4%	200	.7%	16 156	58.6%	(148)	142.2%	(235.8%)
Cash Flow from Investing Activities													
Receipts	-	9 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	9 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 293)	(31 778)	-	-	(98)	1.0%	(2 580)	8.1%	(2 678)	8.4%	133	93.0%	(2 038.8%)
Capital assets	(10 293)	(31 778)	-	-	(98)	1.0%	(2 580)	8.1%	(2 678)	8.4%	133	93.0%	(2 038.8%)
Net Cash from/(used) Investing Activities	(10 293)	(22 278)	-	-	(98)	1.0%	(2 580)	11.6%	(2 678)	12.0%	133	93.0%	(2 038.8%)
Cash Flow from Financing Activities													
Receipts	-	-	9	-	7	-	3	-	19	-	13	63.6%	(77.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	9	-	7	-	3	-	19	-	13	63.6%	(77.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	9	-	7	-	3	-	19	-	13	(97.6%)	(77.2%)
Net Increase/(Decrease) in cash held	2 189	5 303	11 168	510.2%	4 706	215.0%	(2 376)	(44.8%)	13 498	254.5%	(2)	(82.2%)	136 004.9%
Cash/cash equivalents at the year begin:	564	564	10 829	1 920.1%	21 998	3 900.3%	26 703	4 732.6%	10 829	1 919.3%	9 455	33.2%	182.4%
Cash/cash equivalents at the year end:	2 753	5 867	21 998	799.0%	26 703	970.0%	24 327	414.6%	24 327	414.6%	9 454	430.4%	157.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	92	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	104	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	104	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	104	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Heinrich Mettler	023 541 1320
Financial Manager	Mr J Neethling	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	257 177	285 734	76 040	29.6%	65 633	25.5%	58 043	20.3%	199 716	69.9%	46 965	64.5%	23.6%
Property rates	26 187	26 187	26 001	99.3%	(67)	(.3%)	(42)	(.2%)	25 893	98.9%	158	101.2%	(126.3%)
Property rates - penalties and collection charges	620	620	104	16.8%	149	24.1%	143	23.0%	396	63.9%	119	58.4%	19.5%
Service charges - electricity revenue	71 893	71 893	16 478	22.9%	17 121	23.8%	18 336	25.5%	51 935	72.2%	16 491	70.6%	11.2%
Service charges - water revenue	13 147	15 130	2 667	20.3%	4 086	31.1%	4 768	31.5%	11 521	76.1%	3 402	73.8%	40.1%
Service charges - sanitation revenue	12 416	12 451	4 314	34.7%	2 745	22.1%	2 727	21.9%	9 786	78.6%	2 571	79.7%	6.1%
Service charges - refuse revenue	6 383	6 399	1 898	29.7%	1 482	23.2%	1 507	23.6%	4 887	76.4%	1 402	77.9%	7.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 146	1 225	254	22.2%	293	25.6%	291	23.7%	838	68.4%	284	94.0%	2.2%
Interest earned - external investments	1 240	1 240	-	-	317	25.5%	521	42.0%	838	67.6%	382	103.8%	36.4%
Interest earned - outstanding debtors	2 135	2 135	425	19.9%	515	24.1%	533	25.0%	1 473	69.0%	473	84.5%	12.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 135	46 058	1 932	12.0%	3 171	19.7%	3 150	6.8%	8 253	17.9%	2 041	12.2%	54.3%
Licences and permits	588	588	103	17.5%	80	13.6%	192	32.7%	375	63.8%	116	50.5%	66.0%
Agency services	670	670	172	25.7%	150	22.4%	169	25.2%	491	73.3%	161	80.0%	5.1%
Transfers recognised - operational	98 681	93 826	20 446	20.7%	34 051	34.5%	23 198	24.7%	77 694	82.8%	17 656	65.5%	31.4%
Other own revenue	5 937	7 314	1 247	21.0%	1 539	25.9%	2 550	34.9%	5 336	73.0%	1 707	131.6%	49.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	268 715	298 155	49 900	18.6%	73 831	27.5%	62 293	20.9%	186 025	62.4%	50 910	59.6%	22.4%
Employee related costs	81 529	81 281	17 141	21.0%	21 181	26.0%	19 090	23.5%	57 412	70.6%	16 624	73.3%	14.8%
Remuneration of councillors	4 776	4 776	1 097	23.0%	1 085	22.7%	1 271	26.6%	3 453	72.3%	1 028	68.6%	23.7%
Debt impairment	7 191	37 233	1 274	17.7%	1 274	17.7%	1 798	4.8%	4 346	11.7%	750	8.4%	139.7%
Depreciation and asset impairment	16 064	16 064	4 016	25.0%	4 016	25.0%	4 016	25.0%	12 048	75.0%	3 770	75.0%	6.5%
Finance charges	1 539	1 539	255	16.5%	627	40.7%	136	8.9%	1 018	66.1%	171	50.4%	(20.2%)
Bulk purchases	57 255	57 255	13 272	23.2%	12 057	21.1%	12 222	21.3%	37 551	65.6%	11 475	65.4%	6.5%
Other Materials	28 355	26 610	2 434	8.6%	6 579	23.2%	2 961	11.1%	11 974	45.0%	3 294	46.6%	(10.1%)
Contracted services	4 751	8 697	1 881	39.6%	2 534	53.3%	1 027	11.8%	5 443	62.6%	2 216	57.8%	(53.6%)
Transfers and grants	60	60	29	48.8%	1	1.0%	5	8.3%	35	58.1%	49	105.5%	(89.9%)
Other expenditure	67 196	64 641	8 501	12.7%	24 478	36.4%	19 767	30.6%	52 745	81.6%	11 532	61.6%	71.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 538)	(12 421)	26 139		(8 198)		(4 250)		13 691		(3 945)		
Transfers recognised - capital	16 643	26 651	3 868	23.2%	2 968	17.8%	1 775	6.7%	8 610	32.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 105	14 230	30 007		(5 230)		(2 476)		22 301		(3 945)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 105	14 230	30 007		(5 230)		(2 476)		22 301		(3 945)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 105	14 230	30 007		(5 230)		(2 476)		22 301		(3 945)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 105	14 230	30 007		(5 230)		(2 476)		22 301		(3 945)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	20 024	34 429	4 291	21.4%	3 404	17.0%	5 375	15.6%	13 070	38.0%	8 142	53.8%	(34.0%)
National Government	16 613	24 808	3 567	21.5%	2 820	17.0%	4 478	18.1%	10 865	43.8%	2 216	44.1%	102.1%
Provincial Government	30	1 692	301	1 001.9%	148	493.1%	446	26.4%	895	52.9%	5 289	87.4%	(91.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 643	26 500	3 868	23.2%	2 968	17.8%	4 924	18.6%	11 760	44.4%	7 505	58.0%	(34.4%)
Borrowing	-	2 460	347	-	-	-	-	-	347	14.1%	-	-	-
Internally generated funds	3 381	5 318	59	1.7%	437	12.9%	392	7.4%	888	16.7%	637	40.7%	(38.4%)
Public contributions and donations	-	151	18	-	-	-	58	38.4%	76	50.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	20 024	34 429	4 291	21.4%	3 404	17.0%	5 375	15.6%	13 070	38.0%	8 142	53.8%	(34.0%)
Governance and Administration	923	1 022	7	.8%	61	6.7%	450	44.0%	519	50.8%	569	56.6%	(21.0%)
Executive & Council	181	20	-	-	-	-	-	-	-	-	9	47.6%	(100.0%)
Budget & Treasury Office	53	48	1	1.3%	7	13.8%	15	31.3%	23	47.8%	15	43.3%	(1.0%)
Corporate Services	690	953	7	1.0%	54	7.9%	435	45.6%	496	52.0%	545	58.2%	(20.3%)
Community and Public Safety	2 762	3 519	390	14.1%	304	11.0%	442	12.6%	1 135	32.3%	284	3.1%	55.8%
Community & Social Services	105	808	301	285.7%	132	125.8%	93	11.5%	526	65.0%	283	2.3%	(67.2%)
Sport And Recreation	2 470	2 524	89	3.6%	155	6.3%	346	13.7%	590	23.4%	1	7.0%	27 580.6%
Public Safety	175	175	-	-	16	9.3%	3	2.0%	20	11.3%	-	.9%	(100.0%)
Housing	13	13	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 427	6 561	1 409	58.0%	162	6.7%	2	-	1 573	24.0%	1 321	52.6%	(99.8%)
Planning and Development	20	531	-	-	13	66.5%	-	-	13	2.5%	7	18.8%	(100.0%)
Road Transport	2 407	6 031	1 409	58.5%	148	6.2%	2	-	1 560	25.9%	1 313	52.8%	(99.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 913	23 327	2 486	17.9%	2 877	20.7%	4 480	19.2%	9 843	42.2%	5 968	102.0%	(24.9%)
Electricity	1 043	9 274	36	3.4%	112	10.7%	415	4.5%	562	6.1%	233	27.6%	78.0%
Water	4 016	4 351	83	2.1%	439	10.9%	1 377	31.6%	1 899	43.7%	360	48.5%	282.1%
Waste Water Management	8 358	9 337	2 367	28.3%	2 326	27.8%	2 689	28.8%	7 382	79.1%	5 364	491.5%	(49.9%)
Waste Management	495	364	-	-	-	-	-	-	-	-	11	13.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	267 806	271 247	89 208	33.3%	73 350	27.4%	70 678	26.1%	233 236	86.0%	54 746	83.8%	29.1%
Property rates, penalties and collection charges	25 198	25 270	9 142	36.3%	5 753	22.8%	4 161	16.5%	19 056	75.4%	4 237	81.0%	(1.8%)
Service charges	101 597	99 660	25 836	25.4%	24 266	23.9%	24 326	24.4%	74 428	74.7%	21 798	74.5%	11.6%
Other revenue	22 312	22 741	6 396	28.7%	4 785	21.4%	6 715	29.5%	17 896	78.7%	4 134	54.7%	62.4%
Government - operating	98 681	93 826	41 902	42.5%	30 687	31.1%	28 641	30.5%	101 230	107.9%	16 302	109.3%	75.7%
Government - capital	16 643	26 500	5 487	33.0%	7 318	44.0%	5 758	21.7%	18 563	70.0%	6 791	65.5%	(15.2%)
Interest	3 375	3 250	445	13.2%	541	16.0%	1 078	33.2%	2 063	63.5%	1 485	95.6%	(27.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 460)	(243 211)	(44 440)	18.1%	(68 512)	27.9%	(56 471)	23.2%	(169 423)	69.7%	(46 230)	64.4%	22.2%
Suppliers and employees	(243 861)	(241 612)	(44 327)	18.2%	(67 914)	27.8%	(56 338)	23.3%	(168 579)	69.8%	(46 170)	64.6%	22.0%
Finance charges	(1 539)	(1 539)	(84)	5.5%	(597)	38.8%	(128)	8.3%	(809)	52.6%	(11)	41.2%	1 098.5%
Transfers and grants	(60)	(60)	(29)	48.8%	(1)	1.0%	(5)	8.3%	(35)	58.1%	(49)	105.5%	(89.9%)
Net Cash from/(used) Operating Activities	22 347	28 037	44 768	200.3%	4 838	21.7%	14 207	50.7%	63 813	227.6%	8 516	205.8%	66.8%
Cash Flow from Investing Activities													
Receipts	-	(104)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(104)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 024)	(34 429)	(4 291)	21.4%	(3 404)	17.0%	(5 375)	15.6%	(13 070)	38.0%	(8 142)	53.8%	(34.0%)
Capital assets	(20 024)	(34 429)	(4 291)	21.4%	(3 404)	17.0%	(5 375)	15.6%	(13 070)	38.0%	(8 142)	53.8%	(34.0%)
Net Cash from/(used) Investing Activities	(20 024)	(34 533)	(4 291)	21.4%	(3 404)	17.0%	(5 375)	15.6%	(13 070)	37.8%	(8 142)	54.4%	(34.0%)
Cash Flow from Financing Activities													
Receipts	-	147	30	-	(14)	-	40	27.5%	57	38.6%	28	.1%	44.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	147	30	-	(14)	-	40	27.5%	57	38.6%	28	1.8%	44.0%
Payments	(1 978)	(984)	(170)	8.6%	(627)	31.7%	(140)	14.2%	(938)	95.3%	(160)	30.4%	(12.6%)
Repayment of borrowing	(1 978)	(984)	(170)	8.6%	(627)	31.7%	(140)	14.2%	(938)	95.3%	(160)	30.4%	(12.6%)
Net Cash from/(used) Financing Activities	(1 978)	(837)	(141)	7.1%	(641)	32.4%	(100)	11.9%	(881)	105.2%	(132)	227.9%	(24.6%)
Net Increase/(Decrease) in cash held	345	(7 333)	40 336	11 703.8%	794	230.3%	8 733	(119.1%)	49 862	(680.0%)	242	(583.1%)	3 502.3%
Cash/cash equivalents at the year begin:	3 610	13 116	13 116	363.4%	53 452	1 480.8%	54 246	413.6%	13 116	100.0%	53 903	46.8%	.6%
Cash/cash equivalents at the year end:	3 954	5 783	53 452	1 351.7%	54 246	1 371.8%	62 979	1 089.0%	62 979	1 089.0%	54 146	1 500.0%	16.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 452	21.8%	640	9.6%	591	8.9%	3 968	59.7%	6 651	9.9%	290	4.4%	564	8.0%
Trade and Other Receivables from Exchange Transactions - Electricity	3 713	72.7%	362	7.1%	107	2.1%	922	18.1%	5 105	7.6%	42	.8%	217	4.0%
Receivables from Non-exchange Transactions - Property Rates	1 491	19.8%	445	5.9%	302	4.0%	5 308	70.3%	7 546	11.2%	364	4.8%	867	11.0%
Receivables from Exchange Transactions - Waste Water Management	1 088	10.1%	507	4.7%	399	3.7%	8 726	81.4%	10 720	15.9%	263	2.5%	1 561	14.0%
Receivables from Exchange Transactions - Waste Management	597	8.6%	334	4.8%	268	3.8%	5 776	82.8%	6 975	10.3%	449	6.4%	1 127	16.0%
Receivables from Exchange Transactions - Property Rental Debtors	6	6.7%	3	3.3%	2	1.8%	75	88.2%	85	.1%	13	15.4%	9	10.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 049	3.5%	5 528	18.2%	195	.6%	23 586	77.7%	30 358	45.0%	588	1.9%	-	-
Total By Income Source	9 396	13.9%	7 819	11.6%	1 864	2.8%	48 361	71.7%	67 440	100.0%	2 009	3.0%	4 346	6.0%
Debtors Age Analysis By Customer Group														
Organs of State	840	54.0%	127	8.2%	75	4.8%	514	33.0%	1 556	2.3%	-	-	-	-
Commercial	1 366	36.7%	181	4.9%	55	1.5%	2 123	57.0%	3 725	5.5%	-	-	-	-
Households	6 353	11.6%	6 532	11.9%	1 625	3.0%	40 441	73.6%	54 950	81.5%	2 009	3.7%	4 346	7.0%
Other	837	11.6%	979	13.6%	109	1.5%	5 283	73.3%	7 208	10.7%	-	-	-	-
Total By Customer Group	9 396	13.9%	7 819	11.6%	1 864	2.8%	48 361	71.7%	67 440	100.0%	2 009	3.0%	4 346	6.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 673	100.0%	-	-	-	-	-	-	3 673	63.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	731	100.0%	-	-	-	-	-	-	731	12.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	864	61.8%	380	27.2%	1	-	153	10.9%	1 397	24.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 268	90.8%	380	6.6%	1	-	153	2.6%	5 802	100.0%

Contact Details

Municipal Manager	Mr Japtha Booysen	023 414 8020
Financial Manager	Mr F Sabbat	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2016

Part1: Operating Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Operating Revenue and Expenditure													
Operating Revenue	78 498	86 210	19 121	24.4%	23 450	29.9%	17 127	19.9%	59 698	69.2%	19 428	71.1%	(11.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	120	50	19	15.9%	18	14.9%	16	32.7%	53	106.7%	18	75.0%	(6.5%)
Interest earned - external investments	200	500	176	88.2%	74	37.1%	171	34.2%	421	84.3%	161	164.9%	6.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 421	3 774	750	21.9%	750	21.9%	750	19.9%	2 251	59.6%	803	51.6%	(6.6%)
Transfers recognised - operational	36 301	36 417	12 035	33.2%	8 058	22.2%	4 153	11.4%	24 246	66.6%	10 906	65.4%	(61.9%)
Other own revenue	38 456	45 469	6 141	16.0%	14 550	37.8%	12 036	26.5%	32 727	72.0%	7 540	78.7%	59.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	78 202	86 087	14 904	19.1%	21 080	27.0%	25 451	29.6%	61 434	71.4%	22 632	61.7%	12.5%
Employee related costs	14 415	16 297	2 428	16.8%	3 127	21.7%	2 418	14.8%	7 973	48.9%	1 985	49.4%	21.8%
Remuneration of councillors	3 428	3 428	801	23.4%	786	22.9%	878	25.6%	2 466	71.9%	729	69.4%	20.5%
Debt impairment	-	-	483	-	64	-	23	-	570	-	2	-	941.4%
Depreciation and asset impairment	375	376	-	-	-	-	-	-	-	-	-	-	-
Finance charges	139	139	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 844	65 847	11 191	18.7%	17 103	28.6%	22 132	33.6%	50 426	76.6%	19 916	64.7%	11.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	296	123	4 218		2 370		(8 324)		(1 736)		(3 204)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	296	123	4 218		2 370		(8 324)		(1 736)		(3 204)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	296	123	4 218		2 370		(8 324)		(1 736)		(3 204)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	296	123	4 218		2 370		(8 324)		(1 736)		(3 204)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	296	123	4 218		2 370		(8 324)		(1 736)		(3 204)		

Part 2: Capital Revenue and Expenditure

	2015/16										2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Capital Revenue and Expenditure													
Source of Finance	295	115	11	3.7%	45	15.1%	-	-	55	48.3%	60	43.6%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	295	115	11	3.7%	45	15.1%	-	-	55	48.3%	60	43.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	295	115	11	3.7%	45	15.1%	-	-	55	48.3%	60	43.6%	(100.0%)
Governance and Administration	295	115	11	3.7%	45	15.1%	-	-	55	48.3%	56	42.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	295	115	11	3.7%	45	15.1%	-	-	55	48.3%	56	42.2%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2014/15 to Q3 of 2015/16
Cash Flow from Operating Activities													
Receipts	78 174	86 210	23 877	30.5%	34 459	44.1%	26 012	30.2%	84 347	97.8%	19 076	69.9%	36.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	41 673	49 293	11 394	27.3%	26 867	64.5%	18 599	37.7%	56 860	115.4%	8 876	22.8%	109.5%
Government - operating	36 301	36 417	12 306	33.9%	7 518	20.7%	7 242	19.9%	27 066	74.3%	10 038	118.7%	(27.9%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	200	500	176	88.2%	74	37.1%	171	34.2%	421	84.3%	161	164.9%	6.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 413)	(81 301)	(26 850)	34.7%	(30 314)	39.2%	(31 544)	38.8%	(88 708)	109.1%	(19 660)	66.8%	60.4%
Suppliers and employees	(77 274)	(81 301)	(26 850)	34.7%	(30 314)	39.2%	(31 544)	38.8%	(88 708)	109.1%	(19 660)	67.1%	60.4%
Finance charges	(139)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	761	4 909	(2 973)	(390.7%)	4 145	544.6%	(5 532)	(112.7%)	(4 361)	(88.8%)	(584)	107.4%	846.5%
Cash Flow from Investing Activities													
Receipts	(649)	(434)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(649)	(434)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(295)	(115)	(11)	3.7%	(45)	15.1%	-	-	(55)	48.2%	(49)	40.8%	(100.0%)
Capital assets	(295)	(115)	(11)	3.7%	(45)	15.1%	-	-	(55)	48.2%	(49)	40.8%	(100.0%)
Net Cash from/(used) Investing Activities	(944)	(549)	(11)	1.2%	(45)	4.7%	-	-	(55)	10.1%	(49)	20.0%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	37	(37)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	37	(37)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	37	(37)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(145)	4 323	(2 984)	2 052.5%	4 100	(2 819.8%)	(5 532)	(128.0%)	(4 417)	(102.2%)	(634)	125.1%	772.8%
Cash/cash equivalents at the year begin:	10 201	6 917	10 201	100.0%	7 217	70.7%	11 317	163.6%	10 201	147.5%	9 552	44.7%	18.5%
Cash/cash equivalents at the year end:	10 056	11 240	7 217	71.8%	11 317	112.5%	5 785	51.5%	5 785	51.5%	8 918	87.4%	(35.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	898	99.0%	1	.1%	-	-	8	.9%	907	100.0%	-	-	-	-
Total By Income Source	898	99.0%	1	.1%	-	-	8	.9%	907	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	898	99.0%	1	.1%	-	-	8	.9%	907	100.0%	-	-	-	-
Total By Customer Group	898	99.0%	1	.1%	-	-	8	.9%	907	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	994	100.0%	-	-	-	-	-	-	994	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	994	100.0%	-	-	-	-	-	-	994	100.0%

Contact Details

Municipal Manager	Mr Stefanus Jooste	
Financial Manager		023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.